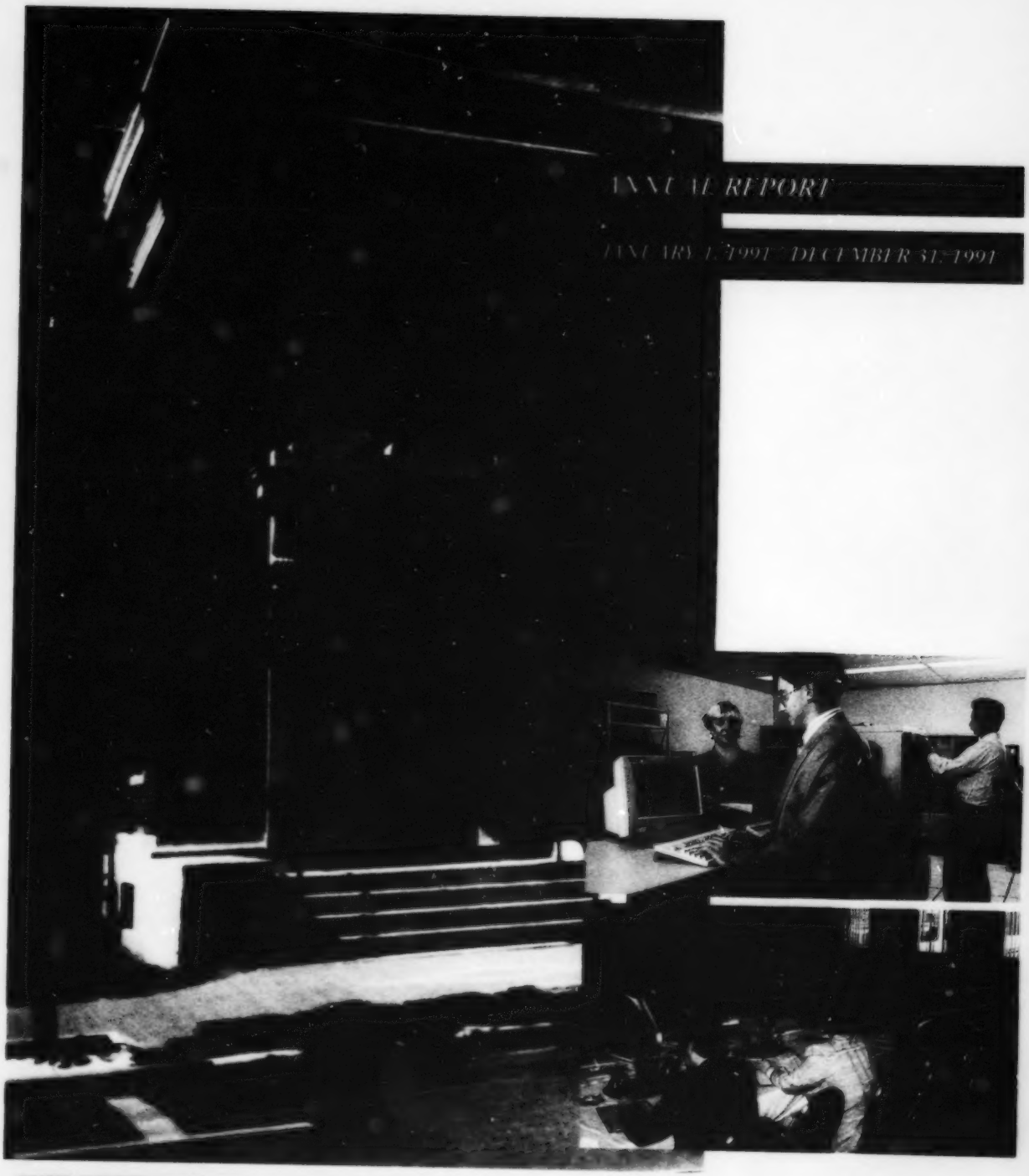

ANNUAL REPORT

JANUARY 1, 1991 - DECEMBER 31, 1991

Saskatchewan
Assessment Management
Agency

92-05681/

MISSION STATEMENT

To develop and provide fair and equitable assessment services for Saskatchewan's local governments, ratepayers, and user groups.

OUR BELIEFS

We are a dynamic organization consistently striving to provide excellent service.

We believe...

service to municipalities, ratepayers, and clients is paramount;

in providing fair and equitable assessments;

employees are our most valued asset; deserving respect, trust, and professional development; owing energy, dedication, and professional conduct;

in effective internal and external communication and consultation;

in promoting initiative and acknowledging achievement;

in achieving results with an effective balance of productivity and quality, and;

our Agency has a fiscal responsibility to ensure Saskatchewan taxpayers receive maximum value for their tax dollar.

Cover photo credit: City of Swift Current

Top right photo: Left to right Barb Arnold, Collin Seebach, Ron Podl

Bottom right photo: Meeting of SAMA executive and cities senior administration

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LETTERS OF TRANSMITTAL

Hon. Carol Carson

The Honourable Sylvia O. Fedoruk O.C., S.O.M.
Lieutenant Governor
Province of Saskatchewan
REGINA, Saskatchewan

Your Honour:

I have the honour to submit the 1991 Annual Report for the Saskatchewan Assessment Management Agency.

The Saskatchewan Assessment Management Agency operates on the calendar year. This report covers the period of January 1, 1991 to December 31, 1991.

Respectfully submitted,

Carol Carson

Carol Carson,
Minister of Community Services

The Honourable Carol Carson
Minister of Community Services
Room 303, Legislative Building
REGINA, Saskatchewan

Mr. Bernard Kirwan
President
Saskatchewan Association of Rural Municipalities
2075 Hamilton Street
REGINA, Saskatchewan

Mr. Ken Krawetz
President
Saskatchewan School Trustees Association
400 - 222 - 13th Avenue
REGINA, Saskatchewan

Mr. Ted Cholod
President
Saskatchewan Urban Municipalities Association
1819 Cornwall Street
REGINA, Saskatchewan

Kenneth G. Love, Q.C.

Dear Madam and Sirs:

On behalf of the Board of Directors, I respectfully submit the 1991 Annual Report of the Saskatchewan Assessment Management Agency. The data in this report covers the period of January 1, 1991 to December 31, 1991.

Yours sincerely,

Kenneth G. Love, Q.C.
Chairman, SAMA Board of Directors

CHAIRMAN'S REMARKS

This year has been very productive for the Saskatchewan Assessment Management Agency but certainly not without its challenges.

In December of 1991, the Provincial Government reduced its statutory funding to the Agency retroactive to the previous January. This was a tragic blow. A year of careful management of our physical and human resources was expected to leave us a surplus of $367,076 at year's end to be utilized to cushion expected increased requisitions in 1992. The funding reduction absorbed this surplus and $416,164 more. Staff cuts, as well as increased cost sharing by municipal governments, therefore became inevitable.

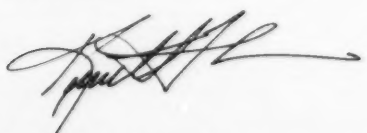
We lost some experienced and valued employees, people who had given excellent service to SAMA. I truly regret such difficult measures were necessary.

Nevertheless, there were positive notes in 1991. This year took the strategic planning process the Board had begun in 1990 to the operational level. We counted our successes in terms of organizational efficiency, team building, and enhanced computer capability.

I especially want to thank the members of the Board for their dedication to the consultation process. Local governments and interest groups were given many opportunities to present their views directly to the Board.

Such open access was time consuming but it led to greater public understanding of the principles of assessment while simultaneously providing us with a "user's view" of assessment revision. We listened carefully and, based on what we heard, deferred implementation of a revised assessment system to 1993.

Yes, 1991 was a difficult but productive year. I invite you now to look more closely at SAMA's operations and accomplishments by reading this document.



Kenneth G. Love , Q.C.
Chairman, SAMA Board of Directors

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

SAMA is proud of its 1991 achievements. The significance of these successes is they were accomplished while operating in the context of a provincial recession that forced us to tighten our budget and focus our attention on the assessment service we provide. Through sound management practices and a solid team approach on behalf of our employees, the assessment service we provide to our clients has never been better.

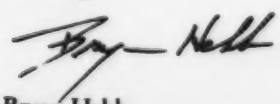
In my first full year as SAMA's Chief Executive Officer, I instituted a strategic planning process to provide the Agency with goals and plot a course to help us achieve our vision of success. At an initial strategic planning session I challenged employees to help make SAMA the best assessment jurisdiction in Canada. We backed this goal with a long term commitment to assist employees obtain professional accreditation, a move that will substantially improve the Agency's quality of service to local governments and property tax payers.

Developing a strategic plan involved extensive analysis of our operations. An internal communications audit pointed out a deficiency in communications between SAMA's various branches and disciplines. To remedy this, senior management advocated a team approach to procedural review and problem solving. A number of interdisciplinary review committees were formed and the C.E.O Council was developed to promote active dialogue between all divisions and levels of the organization.

Customer service surfaced during a strategic planning workshop as a key goal of the Agency. SAMA employees continued to focus on face-to-face communication with ratepayers, which has proven to be the most effective way to explain property assessments. A number of municipal service-oriented enhancements to SAMA's data processing systems were implemented to help municipalities provide better service to clients. SAMA continued to provide municipalities with technical expertise during appeals and in the interpretation of assessment legislation.

SAMA recognizes the strength of our organization depends on the quality of our assessment product. Our quality control measures were enhanced with a team approach to quality assurance. At year end, an external review of all assessment policies was initiated. The review, which will be conducted in 1992, will measure how SAMA's procedures compare to standards of excellence set by The International Association of Assessment Officers (IAAO).

In 1992, preparations for implementation of a revised assessment system in 1993 will be our major operational focus. The Agency will continue to research methodologies for more frequent updates to the base year. SAMA employees will continue to improve assessment methods. Professional development opportunities will help them meet this challenge.



Bryan Hebb,
Chief Executive Officer

CORPORATE PROFILE

BACKGROUND The Saskatchewan Assessment Management Agency was created in 1987 in response to findings by the Local Government Finance Commission (LGFC). The Commission concluded that there would continue to be a lack of local government authority in the assessment function, long term inadequacy of resources, a lack of research and policy development, and a lack of priority for the assessment function as long as it remained part of a provincial government department. SAMA was the government's response to the LGFC report. The funding formula established in legislation incorporated municipal participation as a supplement to provincial government financing.

BOARD REPRESENTATION Because local governments depend on property tax for their principal source of revenue, it is logical that those most affected by assessment have a voice in how it is administered. The SAMA Board of Directors reflects the dynamic role of local government; five of its seven directors are appointed by organizations representing local government:

Saskatchewan Urban Municipalities Association (SUMA)	two
Saskatchewan Association of Rural Municipalities (SARM)	two
Saskatchewan School Trustees Association (SSTA)	one
Provincial Government nominee	one
Chairman appointed by Provincial Government after consultation with SUMA and SARM	one

Board Members, left to right:

Alphonse Kirzinger, SSTA Representative

Mark Thompson, SUMA Representative

Keith Carleton, SARM Representative

Murray Westby, SUMA Representative

Seated left to right:

Sinclair Harrison, SARM Representative

Kenneth G. Love, Board Chairman

Karen Keuler, nominated by the Provinical Government

DUTIES AND RESPONSIBILITIES The Saskatchewan Assessment Management Agency governs property assessment in the province and provides assessment services to all municipalities with the exception of the cities of Moose Jaw, Prince Albert, Regina and Saskatoon. These four cities employ their own assessment personnel but use assessment methodology established by SAMA.

The duties of SAMA are specified in *The Assessment Management Agency Act* (AMA Act). SAMA also administers the property assessment provisions in *The Rural Municipality Act, 1989; The Urban Municipality Act, 1984*; and *The Northern Municipalities Act.*

Every year SAMA schedules general reinspections in a certain number of municipalities. The goal is to physically reinspect all municipal properties within a regular time period.

Roll maintenance occurs annually when municipal administrators inform SAMA of any changes to properties that may affect their value. SAMA annually confirms municipal assessment rolls to ensure their accuracy.

SAMA personnel act as educators and consultants. Trained appraisers provide results of reassessments to municipal assessors or councils and consult one-on-one with ratepayers during Open House meetings. SAMA staff also support municipal administrators by offering technical expertise during assessment appeals and in the interpretation of assessment provisions contained in various pieces of legislation.

SAMA's mission is to provide fair and equitable assessments province wide. In this context, SAMA continues to research provincial market conditions and recommend appropriate changes to the assessment system.

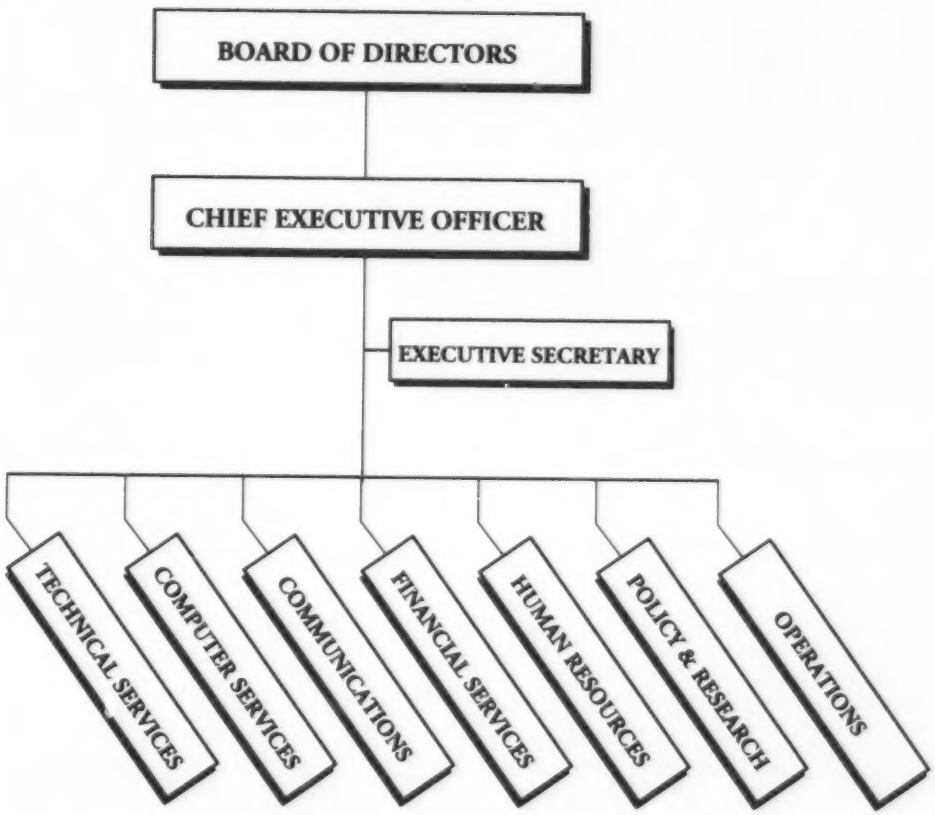
Consultation is a significant component of this research. SAMA provides a number of forums for active dialogue with key interest groups.

ORGANIZATIONAL STRUCTURE In 1991, an organizational restructuring reflected SAMA's increased emphasis on client services and communications. Computer Services, Communications, Financial Services, and Human Resources were given more clearly defined roles.

The Operations, Technical Services, and Policy and Research areas remained as they were prior to restructuring.

ORGANIZATIONAL CHART

December 31, 1991



BRANCH MISSION STATEMENTS

OPERATIONS To provide and defend property valuations for municipalities.

TECHNICAL SERVICES To ensure quality and equity in property assessments and to provide assessment information to clients.

POLICY AND RESEARCH To develop assessment and taxation policy recommendations, assessment valuation procedures, and conduct impact studies.

COMMUNICATIONS To develop communications strategy and effectively communicate key information to ratepayers, interest groups, and employees.

COMPUTER SERVICES To develop, support, and enhance the use of the Agency's computer-based technology.

HUMAN RESOURCES To manage the Agency's human resources through effective planning, selection, and development initiatives.

FINANCIAL SERVICES To effectively administer the Agency's financial and capital resources.

DECENTRALIZED SERVICE SAMA has seven regional offices located in Melfort, North Battleford, Regina, Saskatoon, Swift Current, Weyburn and Yorkton.

EXECUTIVE COMMITTEE

Executive Committee: Back row from left; Stuart McDonald, Terry Zberowski, Bryan Hebb, John Wright, George Dobni, front row; Lenore Borgares, Gordon Krismer, Brad Korbo, Evelyn Filson

CURRENT ASSESSMENT SYSTEM OVERVIEW

Assessments are conducted on businesses and urban, rural and industrial properties. Assessments form the tax base for local governments. Property and business taxes generate revenue for municipal governments, school boards, hospital districts, and library boards.

RURAL LAND ASSESSMENT On rural property, an assessment is based on the land's productive ability. A master rating composed of climate, texture, and profile is developed. This rating is then adjusted for physical factors and economic limitations to determine a productivity rating. The final rating is related to average market values for the 1962 - 1970 period, commonly referred to as 1965 level values. Farmland is assessed at 60% of this value.

URBAN LAND ASSESSMENT Urban land in larger municipalities is assessed on a "modified market value" approach tied to 1965 values. In smaller municipalities a greater consideration for land assessment is the value in use: adjustments are made to urban land values for municipal infrastructure costs such as sewer, water, and paving as well as for lot depth and shape. In rural municipalities there are different rating schedules for country residential, country commercial, and major industrial properties.

IMPROVEMENTS The term "improvements" means buildings and structures placed on, over, or under land and anything permanently attached to those buildings. Improvements are valued apart from the land on which they are situated, at 50% of the depreciated replacement cost, based on average construction costs in 1965.

BUSINESS ASSESSMENT For all communities except Saskatoon, the "occupied floor space" method is used to assess businesses. Average rates are determined for different kinds of businesses and converted to square footage rates with an adjustment according to the amenities in the community. Saskatoon uses the "rental value" method which calculates a percentage of the gross annual rent for business properties.

INDUSTRIAL EQUIPMENT ASSESSMENT Industrial equipment is assessed at 100% of its fair value indexed to the 1965 base period. All values include an allowance of 50% for lifetime depreciation, maintenance, and down-time.

STRATEGIC PLANNING The development of a formalized planning process was one of SAMA's highest priorities in 1991. The process was embraced in early 1991 at a staff conference. SAMA employees participated in the development of a planning model that ties yearly corporate objectives and action plans to a long-range vision for the Agency.

A sound strategic plan, fundamental to an organization's success, is particularly critical in times of recession and budgetary restraint. SAMA's strategic plan provided the Agency with the foresight to effectively manage resources and improve its assessment service despite a significant budget reduction in December.

During the strategic planning process, the Agency analyzed its clients' needs and developed plans to improve its product and service.

1991 CORPORATE OBJECTIVES IN REVIEW

To develop a sound and comprehensive long-range plan and strategy.

In May 1991, SAMA's Executive Team participated in a strategic planning exercise. The end product was a challenging five-year vision which focuses SAMA's energies and resources towards excellence.

To be prepared administratively to implement the revised assessment system in 1992.

In 1991, SAMA's resources were directed at implementing the revised assessment system. As a result of frank consultations throughout the first half of the year, the Board of Directors deferred the date of implementation from January 1, 1992 to January 1, 1993. The additional year gave SAMA time to improve the product by incorporating recommendations from key interest groups during the consultation process. The deferral also enabled SAMA to provide impact analysis and educational support for local governments.

To develop, in co-operation with the four major cities, a sound communications and consultation program for assessment revision.

Following extensive consultation with the four major cities and a public survey to determine knowledge levels about assessment, a strategy was developed for educating the public and for communicating the impact of the revised system to key interest groups.

"The strategic planning process analyzes where we are now, documents our goals, and plots our direction to ultimately achieve our vision of success."
- Bryan Hebb, Chief Executive Officer.

To improve SAMA's relationship with all levels of government and key interest groups.

Effective communications with all levels of government and key interest groups is imperative for the successful implementation of assessment revision. Initiatives directed at formalizing this process were a high priority for 1991. SAMA requested a cabinet liaison committee be developed to expedite the revision process at the senior government level. Formal presentations on SAMA's plans for revision were made to members of Cabinet and the Official Opposition. Meetings were held with assessors and commissioners from all cities to pool ideas on revision implementation. Consultation initiatives involving interest groups were increased to expand the scope of the organizations involved.

To manage and enhance the effectiveness, efficiency, and productivity of the organization.

Major new initiatives ensured the best use of SAMA's resources. SAMA made a commitment to upgrade employee training to bold new standards of professionalism. An organizational restructuring streamlined SAMA's branch responsibilities and an extensive review of SAMA's computer and data processing services led to a strategy for developing service-oriented enhancements. At year end, a review of assessment policy and procedures was initiated to measure SAMA's assessment procedures against industry standards of excellence set by the International Association of Assessing Officers (IAAO).

THE FUTURE In developing its long-range plan, SAMA was guided by a number of considerations: its strategic direction and vision to be the best, a public survey which confirmed that the Saskatchewan public wants a more up-to-date assessment system, and the IAAO's standards of excellence.

The future will see our accredited field personnel, working in a team environment, focused on delivering the superior service our clients have come to expect. SAMA will be seen as a dynamic organization that provides quality, efficient services with clients receiving optimum value for their dollar.

The long-range plan projects frequent, progressive, assessment revision, first in 1993 and then as often as required to maintain equity in the system. This will be supported by ongoing market research to provide hard numbers for increasingly frequent reassessments. More cost-efficient methods of reinspection and data collection will also be examined.

Our Vision:

"Our vision is to be the best assessment jurisdiction in Canada."
- Bryan Hebb,
Chief Executive Officer.

A redesign of the computer system is planned, beginning in 1993. This major project will take until 1998 to complete. The new, user-friendly system will give SAMA better access to its database and will improve SAMA's ability to market its services and products.

The property assessment reports the value of a property at a particular point in time, called a base year. Property values, on the other hand, are dynamic: some increasing, some stagnant, and others decreasing. Important from the assessment point of view are changes in the relationships between types or classes of property. Since 1965 these relative values have shifted and redistributed the proportional share assessed to each property class in order to preserve fairness in the system.

PREPARING FOR ASSESSMENT REVISION

To remain accurate, and ensure equity between properties, assessments must reflect current market value relationships. The move to 1987 level values brings assessments in line with property relationships that are relevant to, and understandable by, today's ratepayers.

MARKET ANALYSIS Market analysis is the process of obtaining a local market value for properties by analyzing sales in each community.

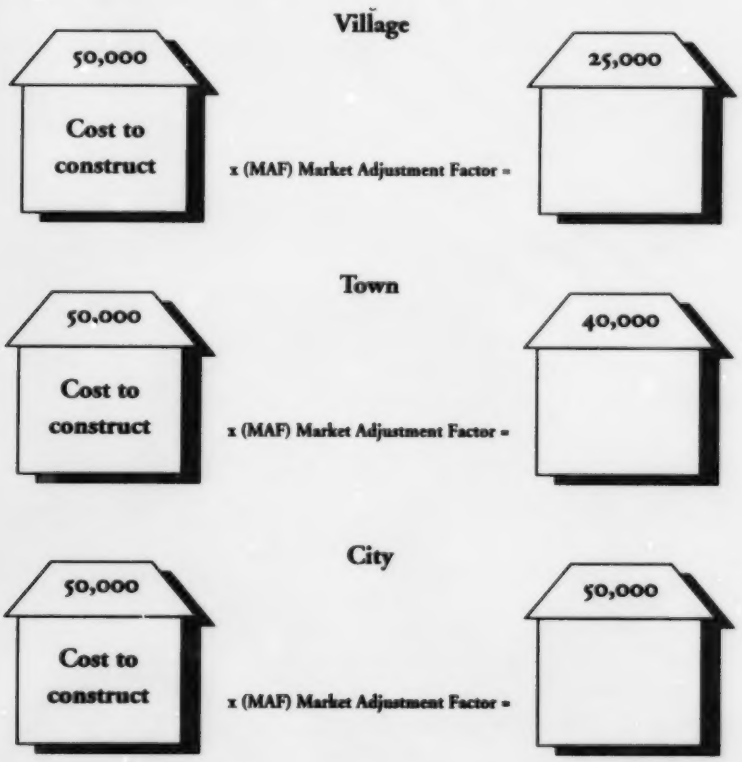
Factually accurate market data is the key. To create a high-quality data base, more than 42,000 urban and agricultural sales transactions were screened before inclusion. As well, assessors visited municipalities and spoke with more than 5,700 administrators, purchasers, and other local market experts.

TRENDING Market analysis was conducted on all property sales occurring in 1987. To ensure that 1987 data will still be relevant in 1993, SAMA staff reviewed information from Statistics Canada, the Farm Credit Corporation, and Canada Mortgage and Housing Corporation. SAMA has concluded that the 1987 values are a relatively accurate reflection of market values for the late 1980s and early 1990s. More importantly, 1987 property class relationships are a substantial improvement over those reflected in the 1965 base system.

Property assessment procedures are based on the principal of "ad valorem", or "according to value". Assessment reports the value, or wealth, held in property.

RESULTS OF MARKET ANALYSIS Research showed that a key deficiency in the present assessment system was that it did not account for the dramatic influence of local conditions on the market value of properties. As illustrated in the accompanying diagram, under the present assessment system, a comparable house located in a village, town, or city would be similarly assessed when replacement cost is the sole basis of assessment. This may not be a true reflection of the home's value.

The reformed assessment system will address the reality of market influences on property value by introducing a market adjustment factor (MAF) into the assessment formula. MAFs were established for each municipality during market analysis.



LEGISLATIVE AMENDMENTS Significant research was conducted into the legislative amendments required for revision implementation. These amendments are the framework for more frequent valuation changes and provide for tax impact controls. A cabinet liaison committee was requested to expedite the process of amending legislation.

CONSULTATION PROCESS

PREFERRED OPTION Throughout the first half of 1991, SAMA's Board of Directors publicly advanced an assessment revision package called the "preferred option". The Board Chairman presented this material to delegates at the SUMA and SARM conventions and information packages were distributed to each municipality explaining the proposal in general terms.

Interest groups were given an opportunity to study the proposal and meet with the Board of Directors to discuss its impact on their sectors. Individual meetings were held with a large list of interested municipalities and groups representing the residential, agricultural and commercial/industrial sectors. This included major associations such as SUMA, SARM, SSTA, chambers of commerce and national industrial associations.

ASSESSMENT REVISION DEFERRAL In July 1991, the Board of Directors responded to the opinions heard during consultations by announcing a deferral of assessment revision until January, 1993. The deferral gave municipalities more time to prepare for the change and allowed the SAMA Board additional time to incorporate suggestions heard during consultation.

IMPACT REPORTS At year end, SAMA surveyed all municipalities and school divisions to determine the type of information local governments need in order to be comfortable with the new system. The response was extremely positive and SAMA will provide each local government jurisdiction with information about the specific impacts of assessment revision.

CITY CONSULTATION MEETINGS In 1991, meetings to discuss revision issues confronting city administrators were scheduled. In this forum, assessment specialists were able to pool resources and explore the provincial implications of assessment issues.

MEDIA BRIEFINGS In the fall of 1991, SAMA initiated a series of meetings with members of the Saskatchewan print media. Held in small urban centres around the province, reporters and editors were provided with basic information on property assessment and encouraged to present a balanced perspective when reporting assessment related issues.

"The consultation process allows us to involve local governments in a co-operative process leading to a mutual goal: to provide Saskatchewan local governments and ratepayers with a fair, understandable, and defensible assessment system."
- Kenneth G. Love, Q.C.
Chairman,
SAMA Board of Directors

1991 ASSESSMENT YEAR

MARKET RESEARCH Quality market research is the key to successful assessment revision. In total, SAMA field staff spent more than 50 person years researching and collecting the required market data. Field staff, trained in the market-based approach to value, analyzed more than 42,000 sales province wide to substantiate local market conditions.

DEMONSTRATION PROJECTS A series of demonstration projects were conducted to give the Board of Directors hard data showing the impact of assessment revision on a cross-section of Saskatchewan municipalities. Projects were conducted in Weyburn; Swift Current; the Rural Municipalities of Riverside No. 168 and Meota, No. 468; White City; and the Davidson School Division.

Results of the studies were presented to the affected municipalities as preliminary impact information to help them prepare for revision implementation.

MUNICIPAL ASSESSMENT PROGRAM SAMA continued its municipal reinspection, roll maintenance, and confirmation program throughout 1991. Reinspections were completed in the following urban and rural municipalities:

Urban	Rural
Village of Bulyea	R.M. 133
Resort Village of Candle Lake	R.M. 134
Village of Duval	R.M. 159
Village of Gladmar	R.M. 167
Town of Ogema	R.M. 168
Town of Oxbow	R.M. 304
	R.M. 309
	R.M. 400

"The credibility of SAMA's revised assessment system depends on quality market research. That is why SAMA's field staff devoted much of their 1991 year to collecting and analyzing market data."
Gordon Krismer,
Director of Operations

ASSESSMENT TOTAL FOR THE YEAR 1991

	CONFIRMED ASSESSMENT	EQUALIZED** ASSESSMENT
Urban Municipalities		
Cities	3,251,043,787	3,251,043,787
Towns and Villages	953,669,229	953,669,229
Urban Municipalities Total	4,204,713,016	4,204,713,016
Rural Municipalities Total	2,281,025,061	2,281,025,061
Northern Municipalities Total	76,874,697	66,880,985
Total	6,562,612,774	6,552,619,062

**Northern municipalities, Creighton and LaRonge are equalized at 87%.

EQUALIZED ASSESSMENT TOTALS FOR THE YEARS 1985-1991

	1985	1986	1987	1988	1989	1990	1991
Urban Municipalities							
Cities	1,404,584,501	2,961,160,935	3,093,439,559	3,156,926,107	3,193,552,166	3,227,760,092	3,251,043,787
Towns and Villages	447,415,429	896,377,888	916,553,040	935,001,318	947,084,953	951,869,431	953,669,229
Urban Municipalities Total	1,851,999,930	3,857,538,823	4,009,992,599	4,091,927,425	4,140,637,119	4,179,629,523	4,204,713,016
Rural Municipalities Total	1,055,452,319	2,160,408,740	2,225,505,153	2,244,140,974	2,266,856,137	2,264,757,954	2,281,025,061
Northern Municipalities Total				61,266,493	64,812,294	64,498,010	66,880,985
Total	2,907,452,249	6,017,947,563	6,235,497,752	6,397,334,892	6,472,305,550	6,508,885,487	6,552,619,062

1991 CONFIRMED ASSESSMENT - CITIES

NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	TOTAL ASSESSMENT
Estevan	15,449,240	32,372,560	5,847,090				53,668,890
Lloydminster(Alta.)	28,278,250	46,255,710	8,451,140	72,590	76,970	32,510	83,167,170
Lloydminster(Sask.)	13,608,120	23,266,570	2,815,220	66,350	27,820	1,020	39,785,100
Melfort	7,202,880	18,995,208	2,874,313	71,280			29,143,681
Melville	5,666,590	15,362,890	2,050,370	77,400			23,157,250
Moose Jaw	51,328,925	94,831,108	12,031,190				158,191,223
North Battleford	27,396,245	46,539,394	7,581,690				81,517,329
Prince Albert	61,695,280	96,738,720	14,292,850				172,726,850
Regina	411,314,330	628,346,030	138,267,530				1,177,927,890
Saskatoon	487,243,350	643,652,030	61,985,079				1,192,880,459
Swift Current	28,860,860	55,145,115	7,893,030	32,040			91,931,045
Weyburn	13,404,660	31,560,220	4,544,710	144,540			49,654,130
Yorkton	33,780,490	54,523,850	8,988,430				97,292,770
Total	1,185,229,220	1,787,589,405	277,622,642	464,200	104,790	33,530	3,251,043,787

1991 CONFIRMED ASSESSMENT — URBAN

NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	TOTAL ASSESSMENT
Abbey	97,125	657,380	60,200	6,060			820,765
Aberdeen	151,390	1,356,360	70,260	4,500			1,582,510
Abernethy	110,900	750,770	53,870	4,670			920,210
Adanac	16,950	40,670		9,120			66,740
Admiral	27,690	251,353	25,370	9,540			313,953
Alameda	113,860	1,079,680	64,500	32,510		18,880	1,309,430
Albertville	30,260	317,490	13,070				360,820
Alice Beach	201,430	359,480					560,910
Alida	65,990	486,860	49,970				602,820
Allan	308,050	1,935,410	107,600	12,150			2,363,210
Alsask	77,430	614,050	38,080	6,120			735,680
Alvena	28,960	298,260	12,120				339,340
Aneroid	63,670	374,290	27,320	14,090			479,370
Annaheim	50,875	663,650	62,570				777,095
Antler	39,760	260,670	21,310	4,460			326,200
Aquadeo	410,380	723,900	4,440				1,138,720
Arborfield	166,160	1,248,910	85,010	13,050			1,513,130
Archerwill	150,940	777,900	75,160	5,580			1,009,580
Arcola	299,770	1,505,240	98,430	15,380			1,918,820
Arelee	9,500	73,850	4,850				88,200
Arran	35,800	241,400	20,100	4,680			301,980
Asquith	178,910	1,210,450	36,860	9,050			1,435,270
Assiniboia	3,186,550	8,999,330	1,612,855	19,770			13,818,505
Atwater	25,670	120,990	7,490	9,720			163,870
Avonlea	207,330	1,340,900	160,330	7,560			1,716,120
Aylesbury	23,330	248,830	16,570	8,730			297,460
Aylsham	51,300	509,440	33,350	5,310			599,400
Balcarres	546,490	2,174,920	267,355	18,610			3,007,375
Balgonie	411,390	2,406,770	51,990				2,870,150
Bangor	24,640	94,970	8,880	9,810			138,300
Battleford	2,925,210	11,651,340	618,530	32,550			15,227,630
Beatty	38,670	333,280	11,230	5,040			388,220
Beaver Flat	86,830	338,650	510				425,990
Beechy	173,470	1,240,760	111,680	5,040			1,530,950
Belle Plaine	30,090	272,510	13,050	1,530			317,180
Bengough	333,860	1,590,470	165,810	10,050			2,100,190
Benson	18,960	213,700	5,540	5,130			243,330
Bethune	124,280	1,004,060	59,130	7,650			1,195,120
Bienfait	307,540	1,650,870	30,660	29,810			2,018,880
Biggar	2,484,980	8,640,130	1,322,850	69,560			12,517,520
Big River	563,040	2,027,530	249,760	14,850			2,855,180
Big Shell	112,280	331,390					443,670
Birch Hills	567,980	2,704,220	226,480	6,750			3,505,430
Bird's Point	316,260	479,240	9,400				804,900
Birsay	26,350	279,440	19,780	5,580			331,150
Bjorkdale	85,320	676,980	34,380	8,550			805,230
Bladworth	38,290	314,430	26,500	4,590			383,810
Blaine Lake	405,100	1,973,970	145,880	11,700			2,536,650
Borden	68,640	772,740	60,020	6,030			907,430
Bounty	19,000	64,110		9,500			92,610
Bracken	18,580	243,300	21,250	4,790			287,920
Bradwell	45,090	349,790	12,820	7,200			414,900
Bredenbury	230,935	1,134,010	68,790	30,770			1,464,505
Briercrest	73,050	512,410	33,560	5,400			624,420
Broadview	454,710	2,329,890	213,260				2,997,860
Brock	67,610	613,490	43,200	2,340			726,640
Broderick	32,340	281,740	13,790	9,110			336,980
Brownlee	52,900	363,620	41,390	4,910			462,820
Bruno	497,410	2,150,680	215,810	16,650			2,880,550
B-Say-Tah	531,680	1,174,290	3,180				1,709,150

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NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	TOTAL ASSESSMENT
Buchanan	168,890	1,028,700	53,220	4,680			1,255,490
Buena Vista	699,580	1,385,640	280				2,085,500
Bulyea	51,430	373,190	38,450	5,390			468,460
Burstall	230,570	1,463,430	75,590	9,660			1,779,250
Cabri	415,950	2,119,330	174,560	12,930			2,722,770
Cadillac	60,450	544,890	37,588	9,090			652,018
Calder	57,890	429,150	21,420	6,660			515,120
Candle Lake	2,671,420	4,137,680	60,440				6,869,540
Cando	25,260	167,710	12,520	4,590			210,080
Canora	2,948,750	8,486,880	1,030,510	57,450			12,523,590
Canwood	165,890	1,239,010	100,920	10,970			1,524,790
Carievale	101,620	727,280	44,100	4,400			877,400
Carlyle	853,420	3,987,460	558,050	31,520			5,430,450
Carmichael	7,300	93,960	5,140				106,400
Carnduff	722,950	3,006,830	314,880	17,960			4,062,620
Caronport	129,167	1,436,966	33,170				1,599,303
Carragana	20,200	139,830	5,630	6,750			172,410
Carrot River	729,260	3,252,020	438,980	10,950			4,431,210
Central Butte	258,270	1,669,920	181,590	6,900			2,116,680
Ceylon	64,410	485,480	30,910	6,120			586,920
Chamberlain	49,150	529,880	54,220	5,580			638,830
Chaplin	141,990	1,056,040	53,570				1,251,600
Chitek Lake	473,210	892,740	22,410	9,000			1,397,360
Choiceland	266,260	1,385,283	98,210	12,920			1,762,673
Chorney Beach	91780	243010	2020				336,810
Christopher Lake	72,500	588,930	55,600				717,030
Churchbridge	498,350	2,502,040	164,810	16,830			3,182,030
Clavet	79,800	893,430	38,030	5,490			1,016,750
Climax	158,830	833,430	53,880	5,940			1,052,080
Cochin	777,930	1,519,940	51,430				2,349,300
Coderre	49,770	219,940	12,650	6,220			288,580
Codette	77,820	717,820	53,480	4,610			853,730
Coleville	182,140	1,194,920	98,350	6,120			1,481,530
Colgate	11,030	90,030					101,060
Colonsay	184,740	1,309,220	98,910	17,130			1,610,000
Conquest	117,050	627,470	55,280	12,380			812,180
Consul	90,440	391,445	55,270	5,250			542,405
Coronach	639,610	3,094,000	260,210	8,840			4,002,660
Coteau Beach	109,400	368,330					477,730
Craik	335,670	1,637,478	172,790	18,000			2,163,938
Craven	76,960	831,480	37,060	5,560			951,060
Creelman	61,810	535,380	23,790	5,960			626,940
Cudworth	507,700	2,748,675	217,260	12,300			3,485,935
Cupar	371,380	2,049,200	198,700	7,740			2,627,020
Cut Knife	399,680	2,209,540	211,070	15,420			2,835,710
Dafoe	6,680	106,540	5,640	5,730			124,590
Dalmeny	461,990	3,431,200	94,670	11,970			3,999,830
Davidson	1,086,260	4,182,310	646,600	18,900			5,934,070
Debden	161,170	1,312,130	130,940	7,110			1,611,350
Delisle	531,850	2,598,740	204,520	28,950			3,364,060
Denholm	21,610	267,700	20,860	5,130			315,300
Denzil	90,960	606,410	55,630	4,900			757,900
Dilke	48,140	384,530	32,380	7,570			472,620
Dinsmore	219,290	1,451,720	149,890	9,540			1,830,440
Disley	12,380	181,300	9,860	5,670			209,210
Dodsland	133,590	879,200	65,950	18,190	67,090		1,164,020
Dollard	20,110	251,900	17,580	6,170			295,760
Domremy	53,460	535,490	64,200	4,680			657,830
Dorintosh	31,860	286,810	26,820				345,490
Drake	101,630	977,970	57,310	4,490			1,141,400

NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	TOTAL ASSESSMENT
Drinkwater	51,800	463,810	50,520	10,450			576,580
Dubuc	62,350	398,230	9,866	4,560			475,006
Duck Lake	277,051	1,647,040	124,610	17,400			2,066,101
Duff	13,650	154,730	1,280	4,850			174,510
Dundurn	176,090	1,189,240	62,430	7,950			1,435,710
Duval	39,220	351,790	10,200	5,000			406,210
Dysart	139,750	882,750	94,800	4,530			1,121,830
Earl Grey	122,640	922,700	59,490	4,520			1,109,350
Eastend	559,340	2,218,020	246,500	15,200			3,039,060
Eatonia	310,620	1,943,490	153,970	15,150			2,423,230
Ebenezer	66,180	416,130	10,920	2,970			496,200
Echo Bay	173,800	625,140					798,940
Edam	146,340	1,196,450	89,560	5,040			1,437,390
Edenwold	64,500	657,490	24,740	4,500			751,230
Elbow	180,200	1,233,710	70,000	11,070			1,494,980
Elfros	84,880	523,570	45,600	10,340			664,390
Elrose	358,620	2,016,930	168,480	15,900			2,559,930
Elstow	45,960	234,640	5,960	4,640			291,200
Endeavour	65,880	428,460	18,100	6,210			518,650
Englefeld	89,680	896,330	127,790	2,880			1,116,680
Ernfold	42,640	210,650	7,710				261,000
Esterhazy	2,872,920	8,869,090	1,099,790	23,130			12,864,930
Eston	1,099,780	4,375,030	460,535	22,800			5,958,145
Etter's Beach	80,520	269,740					350,260
Evesham	14,990	155,810	8,960	6,390			186,150
Eyebrow	75,750	619,190	28,230	8,420			731,590
Fairlight	35,750	206,360		9,630	60,900		312,640
Fenwood	29,060	206,470	8,480	10,350			254,360
Fife Lake	22,890	199,430	13,340	5,000			240,660
Fillmore	175,710	1,171,920	104,440	5,990			1,458,060
Findlater	29,660	243,600	12,120	7,380			292,760
Flaxcombe	27,560	343,685	15,340	6,570			393,155
Fleming	54,040	329,970	13,730				397,740
Foam Lake	1,386,390	4,836,340		28,790			6,251,520
Forget	22,080	160,120	1,570				183,770
Fort Qu'Appelle	1,427,040	5,898,950	701,255	24,150			8,051,395
Fort San	457,700	1,123,840	2,180				1,583,720
Fosston	46,100	374,415	18,430	8,100			447,045
Fox Valley	178,110	1,154,000	85,940	9,150			1,427,200
Francis	55,010	588,010	34,460	5,930			683,410
Frobisher	82,670	530,520	40,310	10,060			663,560
Frontier	239,420	1,561,800	137,010	6,120			1,944,350
Gainsborough	130,820	979,760	76,600	4,660			1,191,840
Gerald	63,170	461,900	17,990	2,600			545,660
Girvin	15,010	197,730	15,750	3,960			232,450
Gladmar	36,540	246,840	19,070	7,250			309,700
Glaslyn	192,760	1,248,350	237,870	5,040			1,684,020
Glenavon	105,860	914,260	80,490	4,410			1,105,020
Glen Ewen	82,220	399,140	17,490	9,320			508,170
Glen Harbour	217,960	306,150					524,110
Glenside	36,070	298,830	12,440	4,990			352,330
Glentworth	33,490	348,970	26,940	4,500			413,900
Glidden	14,070	204,990	11,470	4,410			234,940
Golden Prairie	40,730	281,220	18,000	5,250			345,200
Goodeve	77,040	405,030	27,300	10,350			519,720
Goodsoil	162,420	859,370	65,130				1,086,920
Goodwater	11,190	108,220	2,580				121,990
Govan	175,810	1,099,110	89,250	7,520			1,371,690
Grand Coulee	43,510	725,810	6,870				776,190
Grandview Beach	160,380	374,350	990				535,720

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NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	TOTAL ASSESSMENT
Gravelbourg	1,182,590	4,206,665	619,950	18,750			6,027,955
Grayson	136,680	970,590	74,780	9,630			1,191,680
Greig Lake	86,360	224,270					310,630
Grenfell	972,950	4,093,150	435,550				5,501,650
Guernsey	55,910	422,320	23,800	4,210			506,240
Gull Lake	734,570	3,371,070	302,630			79,870	4,488,140
Hafford	214,480	1,438,970	115,330	9,300			1,778,080
Hague	313,350	2,158,280	206,410	5,040			2,683,080
Halbrite	49,690	437,630	28,220	3,730		29,390	548,660
Handel	29,550	70,010	9,530				109,090
Hanley	198,070	1,610,140	116,260	19,950			1,944,420
Hardy	9,260	84,370	1,160	4,500			99,290
Harris	107,000	843,270	60,360	3,150			1,013,780
Hawarden	38,680	330,130	31,670	4,490			404,970
Hazenmore	28,780	291,895	13,020	5,070			338,765
Hazlet	40,760	518,330	31,000	4,590			594,680
Hepburn	137,180	1,111,120	44,810	7,560			1,300,670
Herbert	646,670	2,885,440	238,050				3,770,160
Herschel	26,540	333,010	31,340	8,240			399,130
Heward	12,220	86,930		7,360		20,600	127,110
Hodgeville	140,420	1,065,660	102,300	6,840			1,315,220
Holdfast	133,700	836,730	50,940	6,610			1,027,980
Hubbard	32,300	244,700	5,300	7,740			290,040
Hudson Bay	1,804,150	6,587,090	1,156,910	49,200			9,597,350
Humboldt	6,038,430	18,902,370	2,997,150	75,440			28,013,390
Hyas	65,870	521,880	32,100	4,590			624,440
Imperial	239,100	1,300,520	121,340	9,320			1,670,280
Indian Head	1,473,940	5,487,670	553,620				7,515,230
Insinger	18,350	144,320	9,170	6,540			178,380
Invermay	162,900	1,041,030	103,630	7,560			1,315,120
Ituna	546,120	3,049,810	238,120	11,400			3,845,450
Jansen	81,720	686,600	39,700	4,820			812,840
Jedburgh	6,560	60,720					67,280
Kamsack	2,816,990	8,227,200	1,162,160	25,800			12,232,150
Kannata Valley	231,960	553,460					785,420
Katepwa Beach	989,140	1,444,620	15,590				2,449,350
Katepwa South	237,390	480,830	610				718,830
Keeler	18,350	127,880	8,100	5,000			159,330
Kelfield	9,060	22,460					31,520
Kelliher	209,450	1,304,930	102,060	9,720			1,626,160
Kelvington	939,170	3,228,050	407,841	17,250			4,592,311
Kenaston	124,790	1,143,700	80,650	5,670			1,354,810
Kendal	29,470	297,470	6,960	4,410			338,310
Kennedy	83,890	759,940	53,390				897,220
Kenosee Lake	353,830	989,790	69,530				1,413,150
Kerrobert	774,591	3,402,150	292,510	14,820	118,660		4,602,731
Khedive	14,560	78,180	400	4,950			98,090
Killaly	63,030	365,900	10,090	11,000			450,020
Kincaid	115,158	717,625	69,150	5,200			907,133
Kindersley	7,543,320	16,698,390	3,356,440	40,800			27,638,950
Kinistino	311,810	2,046,480	198,140	8,550			2,564,980
Kinley	19,320	161,200	6,300	6,990			193,810
Kipling	947,200	3,488,910	471,230	13,950	67,310		4,988,600
Kisbey	66,430	579,720	20,550	9,780		11,210	687,690
Kivimaa Moonlight Bay	259,600	513,660	4,790				778,050
Krydor	20,990	146,070	2,820	4,230			174,110
Kyle	438,520	2,093,010	234,170	7,500			2,773,200
Lafleche	373,870	1,747,610	178,160	9,530			2,309,170
Laird	97,180	623,970	49,690	6,480			777,320
Lake Alma	31,950	232,010	12,090	4,760			280,810

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NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	TOTAL ASSESSMENT
Lake Lenore	173,220	1,080,170	81,440	5,040			1,339,870
Lampman	387,400	1,933,750	157,510	29,100			2,507,760
Lancer	61,980	436,530	31,500	6,910			536,920
Landis	92,290	817,210	94,550	5,760			1,009,810
Lang	69,280	744,290	49,900	4,820			868,290
Langenburg	1,053,040	3,777,860	368,910	25,170			5,224,980
Langham	496,500	3,267,290	161,040	23,100			3,947,930
Lanigan	1,196,920	4,631,530	371,890	37,250			6,237,590
Lashburn	390,100	2,257,410	121,900	16,500		890	2,786,800
Leader	987,740	3,514,700	417,510	27,000			4,946,950
Leask	204,970	1,518,430	146,440	5,130			1,874,970
Lebret	132,680	617,800	14,630	9,990			775,100
Lemberg	250,600	1,333,680	115,530	15,650			1,715,460
Leoville	199,720	1,123,570	114,960	5,580			1,443,830
Leross	36,930	391,980	29,550	8,730			467,190
Leroy	250,760	1,377,330	81,620	11,460			1,721,170
Leslie	21,320	222,720	18,820	5,520			268,380
Lestock	171,580	1,006,480	84,860	6,480			1,269,400
Liberty	66,810	566,970	38,700	6,480			678,960
Limerick	101,570	509,860	42,180	6,910			660,520
Lintlaw	86,660	609,350	43,100	7,920			747,030
Lipton	147,940	1,288,290	79,470	4,770			1,520,470
Lockwood	12,820	114,510	8,150	5,600			141,080
Loon Lake	113,560	1,008,160	96,840				1,218,560
Loreburn	97,510	634,250	60,948	4,500			797,208
Love	23,870	219,310	13,900	6,750			263,830
Loverna	6,790	89,800	2,200				98,790
Lucky Lake	163,750	1,083,670	95,150	7,920			1,350,490
Lumsden	649,580	3,815,790	194,010	17,550			4,676,930
Lumsden Beach	83,410	183,920					267,330
Luseland	331,330	2,269,400	224,640	14,690			2,840,060
Macklin	657,700	3,456,200	335,980	20,400			4,470,280
Macnutt	57,060	365,500	34,420	4,860			461,840
Macoun	75,020	502,900	17,490	8,780			604,190
Macrorie	42,200	348,720	26,460	4,950			422,330
Madison	8,840	184,640	11,070	5,220			209,770
Maidstone	845,190	3,450,270	387,920	24,000			4,707,380
Major	60,200	315,320	29,170	13,660			418,350
Makwa	39,030	243,400	16,700				299,130
Manitou Beach	504,630	1,373,520	34,950				1,913,100
Mankota	268,595	1,387,810	154,850	7,390			1,818,645
Manor	160,720	1,021,760	56,500	9,130			1,248,110
Mantario	12,540	195,130	18,470	4,320			230,460
Maple Creek	2,624,670	7,980,810	1,069,870				11,675,350
Marcelin	86,320	695,020	49,000	4,770			835,110
Marengo	23,620	328,920	22,950	5,850			381,340
Margo	58,660	490,100	37,880	5,310			591,950
Markinch	37,940	260,540	14,740	4,510			317,730
Marquis	47,300	362,055	21,590	4,500			435,445
Marsden	99,370	792,760	49,800	3,620			945,550
Marshall	162,610	1,306,560	50,580	5,580			1,525,330
Martensville	1,248,950	7,400,780	294,640				8,944,370
Maryfield	186,930	1,198,700	77,380	10,620	76,890		1,550,520
Maymont	78,740	523,000	35,730	4,680			642,150
Masonod	19,060	213,890		4,500			237,450
McLean	68,990	670,950	34,810				774,750
McTaggart	24,770	252,150	2,790	8,650			288,360
Meacham	47,110	395,310	30,330	9,000			481,750
Meadow Lake	4,985,060	11,931,370	2,217,990	20,700			19,155,120
Meath Park	83,500	641,720	50,120	5,760			781,100

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NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	TOTAL ASSESSMENT
Medstead	69,540	582,080	[illegible]90	4,720			700,130
Melville Beach	101,590	201,040	1,450				304,080
Mendham	33,820	364,110	38,540	5,740			442,210
Meota	144,830	958,930	40,580	7,200			1,151,540
Mervin	40,120	551,650	24,510	5,220			621,500
Metinota	153,560	254,390					407,950
Meyronne	24,810	133,400	6,850	5,870			170,930
Midale	277,860	1,357,210	70,010	14,880			1,719,980
Middle Lake	137,390	919,600	46,930	5,670			1,109,590
Milden	139,000	907,660	72,070	5,900			1,124,630
Milestone	251,430	1,921,910	142,390	13,280			2,329,010
Minton	47,170	489,610	46,780	5,120			588,680
Mistatim	56,370	435,670	30,790	5,940			528,770
Mistusinne	195,390	873,050					1,068,440
Montmartre	283,310	1,810,940	152,880	5,850	51,740		2,304,720
Moosomin	2,650,310	8,514,020	1,292,780				12,457,110
Morse	227,190	1,189,200	116,950				1,533,340
Mortlach	93,100	831,970	26,650				951,720
Mossbank	213,030	1,291,840	89,350	10,680			1,604,900
Muenster	115,800	1,130,680	96,070	9,000			1,351,550
Naicam	569,170	2,879,930	311,160	15,510			3,775,770
Neilburg	160,080	1,145,470	155,640	5,640			1,466,830
Netherhill	11,930	141,720	9,300	9,000			171,950
Neudorf	189,030	1,260,110	57,840	6,480			1,513,460
Neville	40,450	342,080	28,190	5,090			415,810
Nipawin	5,638,410	14,239,820	2,406,310	37,160			22,321,700
Nokomis	280,320	1,496,730	148,350	26,730			1,952,130
Norquay	266,680	1,729,280	175,570	15,300			2,186,830
North Grove	253,800	369,290					623,090
North Portal	79,260	450,340	25,250	9,780		14,140	578,770
Odessa	74,170	718,550	52,728	5,310			850,758
Ogema	212,590	1,309,370	102,630	8,000			1,632,590
Osage	16,410	204,710	17,090	5,060			243,270
Osler	161,300	1,318,040	49,430	7,800			1,536,570
Outlook	1,879,340	6,766,110	843,050	40,260			9,528,760
Oxbow	960,618	3,722,035	417,960	15,420		18,840	5,134,873
Paddockwood	71,650	482,260	36,030	6,390			596,330
Palmer	16,400	146,730	7,900				171,030
Pangman	94,150	791,580	42,530	4,270			932,530
Paradise Hill	187,910	1,436,650	140,610	4,770			1,769,940
Parkside	38,370	373,770	17,820	5,310			435,270
Paynton	73,390	549,830	28,270	5,130			656,620
Pebble Baye	67,660	228,310	240				296,210
Pelican Pointe	87,400	171,420					258,820
Pelly	160,410	1,199,640	66,920	5,670			1,432,640
Pennant	76,500	534,910	32,540	4,140		24,340	672,430
Perse	137,820	1,350,590	34,900				1,523,310
Penzance	17,570	171,480	7,550	4,500			201,100
Perdue	216,440	1,331,260	91,360	4,520			1,643,580
Piapot	20,630	262,040					282,670
Pierceland	203,800	1,345,400	86,130				1,635,330
Pilger	46,030	327,035	19,030	6,160			398,255
Pilot Butte	321,310	3,491,850	93,740				3,906,900
Plato	22,430	145,055	9,560	4,500			181,545
Pleasantdale	28,620	220,840	18,870				268,330
Plenty	75,770	627,460	49,460	4,780			757,470
Plunkett	47,890	379,360	26,990	5,050			459,290
Ponteix	494,020	2,190,900	253,050	12,840			2,950,810
Porcupine Plain	590,050	2,609,140	292,120	16,650			3,507,960
Preeceville	989,380	3,896,190	463,100	25,200			5,373,870

NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	TOTAL ASSESSMENT
Prelate	94,035	662,000	25,990	9,760			791,785
Primate	31,230	197,130	7,020	8,060			243,440
Prud'Homme	74,920	677,940	43,660	4,680			801,200
Punnichy	137,200	1,011,710	101,000	4,680			1,254,590
Qu'Appelle	279,640	1,720,890	93,370				2,093,900
Quill Lake	226,800	1,796,250	133,780	7,470			2,164,300
Quinton	49,710	331,050	27,290	9,540			417,590
Rabbit Lake	64,330	474,520	45,570	7,740			592,160
Radisson	221,980	1,447,700	96,170	12,150			1,778,000
Radville	590,180	2,635,180	312,730	13,350			3,551,440
Rama	49,380	412,190	26,030	5,040			492,640
Raymore	467,300	2,588,720	360,780	15,750			3,432,550
Redvers	696,910	3,458,990	452,040	15,260			4,623,200
Regina Beach	1,858,240	3,686,520	60,130				5,604,890
Rhein	126,910	815,250	54,410	6,390			1,002,960
Richard	11,410	119,460	7,440	5,850			144,160
Richmound	100,020	955,360	92,900	4,700			1,152,980
Ridgedale	40,630	390,940	20,390	5,220			457,180
Riverhurst	72,910	601,870	33,950	5,670			714,400
Robsart	17,240	144,260	12,460	10,360			184,320
Rocanville	489,190	2,567,890	211,190	21,000			3,289,270
Roche Percee	26,330	315,050		7,390			348,770
Rockglen	322,050	1,950,540	155,960	17,010			2,445,560
Rockhaven	17,480	240,060	22,570	6,130			286,240
Rosetown	3,118,800	9,755,550	1,607,650	85,550			14,567,550
Rose Valley	226,590	1,371,310	126,490	11,150			1,735,540
Rosthern	1,326,510	5,034,220	709,710	20,250			7,090,690
Rouleau	207,700	1,420,080	65,720	12,110			1,705,610
Ruddell	8,700	69,995	2,060	5,040			85,795
Rush Lake	29,430	294,420	17,560				341,410
Ruthilda	9,640	78,760	4,690				93,090
Saltcoats	226,300	1,401,380	82,860	13,710			1,724,250
Salvador	34,940	204,260	10,480	9,630			259,310
Sandy Beach	332,030	542,700	1,010				875,740
Saskatchewan Beach	614,130	966,790		850			1,581,770
Sceptre	75,890	629,330	60,670	7,890			773,780
Scott	59,480	392,120	15,420	16,350			483,370
Sedley	185,360	1,234,500	79,100	5,650			1,504,610
Semans	168,305	1,131,930	106,380	8,280			1,414,895
Senlac	37,430	285,160	27,670	3,210			353,470
Shackleton	11,440	106,200	8,160	4,530			130,330
Shamrock	17,070	144,270	10,970	7,690			180,000
Shaunavon	2,305,470	6,851,330	1,028,775	16,130			10,201,705
Sheho	138,330	667,360	36,320	11,430			853,440
Shellbrook	832,960	3,996,940	429,710	18,750			5,278,360
Shell Lake	55,580	563,990	47,840				667,410
Shields	175,500	659,800	1,950				837,250
Silton	38,060	270,570	8,870	7,470			324,970
Simpson	106,090	659,760	51,660	4,680			822,190
Sintaluta	89,240	617,740	41,902				748,882
Smeaton	72,810	601,950	30,970	6,850			712,580
Smiley	38,650	250,420	17,950	4,680	18,680		330,380
Southey	462,340	2,356,630	242,910	7,520			3,069,400
South Lake	378,600	517,960					896,560
Sovereign	27,890	197,120	11,660	9,930			246,600
Spalding	119,560	983,940	65,860	4,500			1,173,860
Speers	35,280	291,280	23,670	4,500			354,730
Spiritwood	646,700	3,136,780	471,120	10,500			4,265,100
Springside	220,230	1,615,090	58,770	11,600			1,905,690
Springwater	17,840	72,340	1,100				91,280

NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	TOTAL ASSESSMENT
Spruce Lake	22,320	192,480	3,720	5,040			223,560
Spy Hill	112,850	900,310	50,300	6,840			1,070,300
Star City	200,980	1,277,450	53,595	7,800			1,539,825
St. Benedict	59,960	403,170	34,150	4,430			501,710
St. Brieux	205,960	1,242,433	143,870	4,950			1,597,213
Stenen	70,940	498,060	28,160	4,230			601,390
Stewart Valley	34,380	300,640	12,510				347,530
St. Gregor	46,670	543,490	68,580	4,410			663,150
St. Louis	148,610	932,810	44,080				1,125,500
Stockholm	181,000	1,204,400	57,380	4,670			1,447,450
Stornoway	10,580	53,350	3,670	5,580			73,180
Storthoaks	43,520	323,420	29,140				396,080
Stoughton	538,840	2,294,320	286,010	22,590			3,141,760
Strasbourg	584,110	2,748,610	341,580	23,820			3,698,120
Strongfield	36,370	194,120	21,570	4,620			256,680
Sturgis	366,535	2,171,700	136,790	30,300			2,705,325
St. Victor	11,410	141,220					152,630
St. Walburg	386,320	2,075,260	245,628	16,500			2,723,708
Success	16,840	125,180	4,720	5,310			152,050
Sunset Cove	91,680	206,920					298,600
Sun Valley	438,920	660,060	200				1,099,180
Tantallon	47,690	376,600	13,420				437,710
Tessier	15,870	124,070	8,960	4,860			153,760
Theodore	245,900	1,500,200	105,730	6,250			1,858,080
Thode	118,660	479,280					597,940
Tisdale	3,424,840	10,825,375	1,938,290	28,610			16,217,115
Tobin Lake	112,200	500,770	8,990				621,960
Togo	99,460	672,580	57,150	7,830			837,020
Tompkins	93,200	738,030	50,880				882,110
Torquay	111,245	746,330	43,390	9,060			910,025
Tramping Lake	65,570	452,200	33,320	8,670			559,760
Tribune	19,620	293,200	25,060	8,380			346,260
Tugaske	57,950	535,520	40,290	4,290			638,050
Turtleford	206,864	1,612,720	203,100	9,300			2,031,984
Tuxford	34,870	323,540	15,830	4,010			378,250
Unity	3,226,750	8,312,630	1,236,440	91,950			12,867,770
Val Marie	47,940	647,740	37,006	2,400			735,086
Valparaiso	17,350	170,410	18,530	4,590			210,880
Vanguard	169,320	859,540	79,540	5,400			1,113,800
Vanscoy	115,020	823,540	31,710	4,860			975,130
Vawn	24,630	215,390	10,780	4,500			255,300
Veregin	66,230	518,410	31,430	6,930			623,000
Vibank	107,230	1,112,830	54,180	4,410	17,470		1,296,120
Viceroy	37,170	227,770	17,420	7,100			289,460
Viscount	114,550	900,840	62,120	4,500			1,082,010
Vonda	139,620	947,810	93,710	15,300			1,196,440
Wadena	1,496,240	5,466,940	670,380	40,890			7,674,450
Wakaw	700,010	3,150,140	259,070	15,150			4,124,370
Wakaw Lake	202,690	390,080	1,190				593,960
Waldeck	68,340	749,160	8,405				825,905
Waldheim	489,940	2,116,220	179,370	11,700			2,797,230
Waldron	15,950	127,580	4,210	7,290			155,030
Wapella	218,850	1,198,950	70,620				1,488,420
Warman	1,069,100	6,303,080	0	33,750			7,405,930
Waseca	48,890	515,740	26,560	3,420			594,610
Watrous	1,514,640	5,543,850	748,900	25,950			7,833,340
Watson	619,820	3,129,430	359,380	24,800			4,133,430
Wawota	330,950	1,780,940	202,310				2,314,200
Webb	34,650	290,805	24,940				350,395
Weekes	33,190	329,000	15,400	6,030			383,620

1991 CONFIRMED ASSESSMENT — URBAN

NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	TOTAL ASSESSMENT
Wee Too Beach	53,410	211,270					264,680
Weirdale	41,750	270,185	15,040	6,920			333,895
Weldon	101,070	779,580	39,300	8,190			928,140
Welwyn	64,930	498,260	30,670	5,350			599,210
West Bend	9,600	42,890	550				53,040
West End	115,490	143,730	2,890				262,110
White City	421,470	3,052,510	51,350				3,525,330
White Fox	177,900	1,176,820	79,230	5,720			1,439,670
Whitewood	872,345	3,761,390	445,950				5,079,685
Wilcox	72,500	808,450	57,980	10,840			949,770
Wilkie	881,760	4,147,780	375,135	57,750			5,462,425
Willowbrook	19,630	124,330	1,660				145,620
Willow Bunch	231,600	1,502,070	79,940	9,000			1,822,610
Windthorst	99,850	853,480	62,370				1,015,700
Wiseton	51,200	497,930	38,440	4,590			592,160
Wishart	75,630	569,500	37,750				682,880
Wolseley	648,760	3,480,590	342,030				4,471,380
Wood Mountain	18,480	169,880	16,630	6,230			211,220
Woodrow	20,180	202,530	15,510	4,900			243,120
Wroxton	32,150	215,340	9,650	5,040			262,180
Wynyard	2,128,500	6,525,600	958,910	22,850			9,635,860
Yarbo	45,290	254,450	3,440	9,900			313,080
Yellow Creek	44,970	216,850	12,500				274,320
Yellow Grass	217,770	1,587,770	71,310	14,420			1,891,270
Young	145,150	1,069,660	82,770	11,790			1,309,370
Zealandia	46,370	426,780	16,150	11,720			501,020
Zelma	17,920	160,510	4,700	8,470			191,600
Zenon Park	81,670	741,710	57,210	6,390			886,980
Total	168,239,674	710,495,688	69,940,207	4,296,760	478,740	218,160	953,669,229

**Urban Municipalities (except Creighton and LaRonge) are equalized at 100%

1991 CONTROLLED ASSESSMENT — RURAL

R.M.	NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	INDUSTRIAL EQUIPMENT	TOTAL ASSESSMENT
1	Argyle	3,300,460	49,570		26,710	181,680	2,105,130		5,663,550
2	Mount Pleasant	4,332,620	246,875	57,070	38,430	1,142,490	5,929,880		11,747,365
3	Enniskillen	4,492,290	219,200	49,120	87,290	672,110	3,122,230		8,642,240
4	Coalfields	3,724,880	1,091,560	288,880	103,650	1,069,540	5,135,540	4,133,620	15,547,670
5	Estevan	4,250,400	2,620,350	567,080	98,040	47,200	473,660	11,198,030	19,254,760
6	Cambria	4,963,635	163,680	6,730	41,860		198,120		5,374,025
7	Souris Valley	4,553,010	186,240	29,200	65,230	251,920	1,968,210		7,053,810
8	Lake Alma	2,864,870	186,277	23,360	46,500	280,140	1,347,450		4,748,597
9	Surprise Valley	2,448,360	28,930	7,510	18,540	273,230	705,960		3,482,530
10	Happy Valley	1,792,525	157,030	6,090	7,700				1,963,345
11	Hart Butte	2,991,540	680,330	246,390	55,650			15,328,060	19,301,970
12	Poplar Valley	2,758,850	38,640		49,650				2,847,140
17	Val Marie	5,672,950	238,670	115,000	46,690	2,152,870	1,010		8,227,190
18	Lone Tree	2,726,825	25,320		41,880				2,794,025
19	Frontier	4,651,810	144,430	8,700	87,420		85,130		4,977,490
31	Storthoaks	3,478,490	185,910	6,540		148,430	1,530,250		5,349,620
32	Recripocity	4,130,180	297,850	107,090		1,539,350	6,894,780		12,969,250
33	Moose Creek	4,847,940	116,420	44,720	9,290	1,273,300	5,110,100		11,401,770
34	Browning	5,380,310	740,900	150,410	97,010	1,698,840	10,109,610		18,177,080
35	Benson	5,425,300	163,140	18,540	49,460	510,910	3,953,080		10,120,430
36	Cymri	3,866,045	287,560	75,460	51,690	640,810	11,288,360		16,209,925
37	Lomond	3,689,710	196,860	86,090		297,370	12,439,399		16,709,429
38	Laurier	3,676,830	270,945	24,050	38,740	153,610	2,060,360		6,224,535
39	The Gap	3,235,020	16,760	5,080	48,050	305,220	401,400		4,011,530
40	Bengough	3,500,650	198,520	18,840	84,210				3,802,220
42	Willow Bunch	4,775,980	236,050	13,770	40,290				5,066,090
43	Old Post	6,409,520	33,760		93,670				6,536,950
44	Waverly	3,303,690	55,120	3,880	52,820				3,415,510
45	Mankota	4,926,120	272,880	29,090	35,000		2,120		5,265,210
46	Glen McPherson	2,488,320	2,488,320						
49	White Valley	6,471,980	45,730	15,510	38,250	143,180	2,237,690		8,952,340
51	Reno	5,656,150	20,100	10,970	166,440		600,510		6,454,170
61	Antler	5,061,800	375,160	39,480	70,430	329,610	992,950		6,869,430
63	Moose Mountain	4,553,950	132,380	14,770	92,000	227,850	1,393,060		6,414,010
64	Brock	3,712,990	164,380	26,890	39,100	492,400	2,567,710		7,003,470
65	Tecumseh	4,437,340	178,580	36,740	66,190	602,760	2,724,840		8,046,450
66	Griffin	5,314,380	289,230	19,780	106,830	253,580	3,209,510		9,193,310
67	Weyburn	5,779,350	1,930,200	326,440	142,170	175,200	2,626,290		10,979,650
68	Brokenshell	3,735,760	106,140	7,410	67,160	74,810			3,991,280
69	Norton	3,781,870	54,490	6,390	65,090	242,990	16,250		4,167,080
70	Key West	3,424,530	211,530	26,050	92,710				3,754,820
71	Excel	4,869,500	544,620	111,620	93,990		32,280	55,620	5,707,630
72	Lake of the Rivers	4,173,200	302,280	95,010	44,690				4,615,180
73	Stonehenge	5,358,040	444,900	109,300	142,370				6,054,610
74	Wood River	4,654,920	123,310	14,230	42,360				4,834,820
75	Pinto Creek	4,003,430	17,220	5,650	62,060				4,088,360
76	Auvergne	3,972,190	95,000	14,275	39,990				4,121,455
77	Wise Creek	3,051,110	13,040	2,550	45,370				3,112,070
78	Grassy Creek	2,781,500	325,970	52,880	16,480	1,019,320	38,570		4,234,720
79	Arlington	3,264,590	75,420	9,550	45,110	1,150,170	1,940,560		6,485,400
91	Maryfield	4,466,135	71,816	2,220	48,000	1,095,350	83,630		5,767,151
92	Walpole	4,667,490	212,750	22,060	61,420	1,022,290	2,115,750		8,101,760
93	Wawken	3,693,360	348,480	36,710	32,260	966,090	834,350		5,911,250
94	Hazelwood	3,279,970	33,140	2,960		62,870	1,338,920		4,717,860
95	Golden West	4,283,670	175,100	17,890	3,880	146,680	1,684,570		6,311,790
96	Fillmore	5,550,610	25,830	30,840	50,670	299,380	12,310		5,969,640
97	Wellington	5,475,870	249,810	3,780	67,400	126,680			5,923,540

1991 CONFIRMED ASSESSMENT — RURAL

R.M.	NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	INDUSTRIAL EQUIPMENT	TOTAL ASSESSMENT
98	Scott	9,133,790	158,480	18,120	62,810				9,373,200
99	Caledonia	5,470,250	283,730	11,320	20,000	240,220			6,025,520
100	Elmsthorpe	4,272,410	191,400	4,620	24,480				4,492,910
101	Terrell	3,150,450	96,560						3,247,010
102	Lake Johnston	2,872,135	49,300	4,980	53,900				2,980,315
103	Sutton	4,601,390	66,220	860	59,850				4,728,320
104	Gravelbourg	5,406,480	196,210	13,510	54,260				5,670,460
105	Glenbain	4,971,350	134,040	18,110	49,310				5,172,810
106	Whiska Creek	5,201,540	263,090	1,350	45,180				5,511,160
107	Lac Pelletier	4,649,030	451,840		32,040				5,132,910
108	Bone Creek	4,938,120	367,830	34,500	43,870	45,240	1,894,010		7,323,570
109	Carmichael	3,964,930	37,410	4,410		778,000	2,304,720		7,089,470
110	Piapot	4,436,630	115,590	105,070		1,229,950	1,534,200		7,421,440
111	Maple Creek	5,966,390	774,360	118,470	18,060	32,620	1,661,820		8,571,720
121	Moosomin	4,102,930	547,220	217,740	6,260	1,850,830	97,450		6,822,430
122	Martin	3,204,895	53,250	37,500		1,874,890	247,450		5,417,985
123	Silverwood	5,279,623	358,520	99,250	13,320	3,251,010	942,240		9,943,963
124	Kingsley	5,176,750	202,610	21,360	42,940	4,100,760			9,544,420
125	Chester	5,490,360	355,550	279,620	44,500	4,017,140			10,187,170
126	Montmartre	5,139,560	199,750	12,090	43,150	2,599,440			7,993,990
127	Francis	7,273,270	168,400	65,180	81,280	3,904,270			11,492,400
128	Lajord	10,003,920	1,536,735	101,360	83,280	1,614,870			13,340,165
129	Bratt's Lake	9,782,890	216,500	10,360	55,490	294,810			10,360,050
130	Redburn	9,031,320	47,860	1,170	63,350				9,143,700
131	Baildon	4,957,940	346,740	13,380	91,910				5,409,970
132	Hillsborough	1,313,830	75,280		39,330				1,428,440
133	Rodgers	2,572,120	83,510	950	13,680				2,670,260
134	Shamrock	2,876,740	11,350		13,940				2,902,030
135	Lawtonia	4,176,880		880	70,400				4,248,160
136	Coulee	4,370,000	433,400	19,340	49,530				4,872,270
137	Swift Current	6,872,560	3,704,265	1,117,380	108,440	302,200	100,300		12,205,145
138	Webb	4,644,740	126,630	8,040	760	143,260	2,428,240		7,351,670
139	Gull Lake	2,672,300	167,428	30,495		385,960	3,966,940		7,223,123
141	Big Stick	2,051,330	143,120	101,170	2,800	821,220	3,519,409		6,639,049
142	Enterprise	3,578,890	246,320	230,790	54,050	628,140	6,257,060		10,995,250
151	Rocanville	4,549,960	3,999,450	1,186,920	81,390		177,250	5,333,290	15,328,260
152	Spy Hill	4,079,680	5,509,700	1,736,950	82,050			5,462,430	16,870,810
153	Willowdale	3,530,760	248,902	11,960					3,791,622
154	Elcapo	5,462,615	276,500	9,230					5,748,345
155	Wolseley	6,029,670	187,860	9,540					6,227,070
156	Indian Head	6,447,110	269,330	20,290					6,736,730
157	South Qu'Appelle	6,522,740	814,530	9,270	31,030	45,710			7,423,280
158	Edenwold	7,722,140	5,258,530	751,500	83,280	2,751,970			16,567,420
159	Sherwood	15,716,340	15,017,200	6,747,590	113,110	4,336,980			41,931,220
160	Pense	8,763,130	5,453,060	2,476,390	73,270	4,002,840		3,472,190	24,240,880
161	Moose Jaw	8,174,930	1,268,840	189,790	99,480	3,191,280		85,580	13,009,900
162	Caron	4,067,180	883,972	205,160	27,170	2,105,330			7,288,812
163	Wheatlands	2,908,900	176,960	15,030		3,005,530			6,106,420
164	Chaplin	2,052,760	361,510	199,850		2,888,150		46,160	5,548,430
165	Morse	4,419,343	72,740	3,000		3,028,020			7,523,103
166	Excelsior	5,288,150	501,923	169,140		3,296,180			9,255,393
167	Sask. Landing	3,471,920	263,740	8,670		2,264,540			6,008,870
168	Riverside	6,336,980	446,230	166,320	97,180	3,007,680	10,066,060	99,340	20,219,790
169	Pittville	4,034,360	66,680	4,750	15,910	61,540	818,660		5,001,900
171	Fox Valley	3,765,010	478,970	285,180	52,120	911,540	2,850,100	277,950	8,620,870
181	Langenburg	5,685,660	4,468,725	1,542,640	72,960			5,709,730	17,479,715
183	Fertile Belt	7,684,560	553,105	26,010	96,470				8,360,145
184	Grayson	6,533,640	515,930	9,120	50,940				7,109,630
185	McLeod	7,208,590	66,470	13,380	51,140				7,339,580
186	Abernethy	7,526,280	145,375	13,870	91,370				7,776,895

R.M.	NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	INDUSTRIAL EQUIPMENT	TOTAL ASSESSMENT
187	North Qu'Appelle	5,497,940	2,788,945	9,250	34,340				8,330,475
189	Lumsden	5,464,120	1,920,600	53,420	60,350				7,498,490
190	Dufferin	4,889,440	445,070	110,060	55,420	2,217,820			7,717,810
191	Marquis	6,511,290	501,120	6,910	62,130				7,081,450
193	Eyebrow	4,692,570	42,710	4,260	72,890				4,812,430
194	Enfield	4,060,370	27,310		21,220				4,108,900
211	Churchbridge	7,504,590	167,480	6,090	35,530				7,713,690
213	Saltcoats	6,169,530	270,058	6,240	52,640				6,498,468
214	Cana	5,022,220	848,060	19,770	63,330				5,953,380
215	Stanley	5,910,040	429,250	11,220	80,330				6,430,840
216	Tullymet	4,212,730	10,280	3,300	10,580				4,236,890
217	Lipton	5,505,310	87,530	8,400	45,980				5,647,220
218	Cupar	6,748,980	174,920	25,560	41,550				6,991,010
219	Longlaketon	5,910,870	556,300	1,310	65,330				6,533,810
220	McKillop	5,069,120	1,718,020	6,430	35,640				6,829,210
221	Sarnia	5,110,100	367,830	1,370	51,240				5,530,540
222	Craik	4,525,480	101,360	103,630	40,610	1,633,780			6,404,860
223	Huron	3,370,070	20,230	2,320	27,180	1,452,740			4,872,540
224	Maple Bush	2,973,780	82,910	7,720	67,530				3,131,940
225	Canaan	2,997,720	73,290	12,880	25,990				3,109,880
226	Victory	5,235,040	210,880	11,670	15,000				5,472,590
228	Lacadena	11,785,470	457,040	38,070	73,890	1,020	47,780		12,403,270
229	Miry Creek	6,889,980	226,720	166,870	48,240	2,375,570			9,707,380
230	Clinworth	6,265,970	78,760	4,960	43,550	2,438,740	333,440		9,165,420
231	Happyland	6,397,210	37,445	12,160	82,270	2,830,560	527,230		9,886,875
232	Deer Forks	1,880,600	391,040	270,860	77,060	2,270,710	225,610		5,115,880
241	Calder	5,017,070	66,310	8,880	38,810				5,131,070
243	Wallace	7,629,150	1,115,010	227,750	43,330				9,015,240
244	Orkney	5,466,810	2,867,775	387,760	88,940				8,811,285
245	Garry	4,426,280	151,270	3,920					4,581,470
246	Ituna Bon Accord	4,717,670	273,385	49,360	34,780				5,075,195
247	Kelross	5,813,390	101,140	9,360	41,350				5,965,240
248	Touchwood	3,845,420	32,630	4,320	14,760				3,897,130
250	Last Mountain Valley	4,878,810	333,672	7,660	41,550				5,261,692
251	Big Arm	3,742,240	175,690	10,260	39,630				3,967,820
252	Arm River	3,975,160	44,700	1,090	28,660				4,049,610
253	Willner	4,560,990	81,900		19,500	308,530			4,970,920
254	Loreburn	6,301,060	118,340	135,850	56,320	2,376,760			8,988,330
255	Coteau	3,887,940	175,340	8,590	59,280				4,131,150
256	King George	3,664,320	17,880						3,682,200
257	Monet	10,630,940	270,884	26,080	97,400	17,100	728,310		11,770,714
259	Snipe Lake	14,694,480	315,090	37,810	91,220	129,220	2,712,390		17,980,210
260	Newcombe	6,603,150	35,800		45,530		10,290		6,694,770
261	Chesterfield	9,375,670	326,310	90,810	89,410	324,710	13,220	130,700	10,350,830
271	Cote	5,705,670	306,770	4,830	57,170				6,074,440
273	Sliding Hills	7,682,450	464,860	23,910	60,860				8,232,080
274	Good Lake	4,840,210	1,363,275	19,520	46,730				6,269,735
275	Insinger	4,684,720	152,170	610	52,660				4,890,160
276	Foam Lake	8,721,350	804,832	53,870	93,960				9,674,012
277	Emerald	6,189,470	161,370	15,880					6,366,720
278	Kutawa	2,768,690	83,505	2,300	22,540				2,877,035
279	Mount Hope	7,029,150	77,050	5,910	45,530				7,157,640
280	Wreford	3,134,890	88,880	4,130	82,140				3,310,040
281	Wood Creek	4,371,420	115,350	5,060	42,720				4,534,550
282	McCraney	4,746,500	27,490		26,350				4,800,340
283	Rosedale	5,026,850	43,040	3,490	42,620				5,116,000
284	Rudy	4,458,600	231,720	116,410	34,990				4,841,720
285	Fertile Valley	5,976,200	184,495	77,730	141,070	1,527,790			7,907,285
286	Milden	6,739,640	309,520	82,330	56,260	1,356,150			8,543,900
287	St. Andrews	8,274,480	616,320	129,350	74,560	1,380,640			10,475,350

R.M.	NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	INDUSTRIAL EQUIPMENT	TOTAL ASSESSMENT
288	Pleasant Valley	4,318,780	424,870	25,230	71,020	31,320	42,020		4,913,240
290	Kindersley	14,397,270	617,230	57,980	117,100	442,650	10,569,690		26,201,920
292	Milton	3,961,300	39,920	7,780	47,450		328,550		4,385,000
301	St. Philips	3,489,620	63,030		27,700				3,580,350
303	Keys	5,178,540	669,750	9,780	6,670				5,864,740
304	Buchanan	6,390,955	337,780	5,650	74,810				6,809,195
305	Invermay	4,878,730	59,840	1,880	43,030				4,983,480
307	Elfros	5,065,370	379,410	28,910	43,150				5,516,840
308	Big Quill	5,402,790	542,460	40,630	36,400				6,022,280
309	Prairie Rose	4,245,800	219,320	18,530	48,400				4,532,050
310	Usborne	3,845,190	8,636,800	2,241,050	117,990			7,809,430	22,650,460
312	Morris	4,907,420	204,600	44,790	87,100				5,243,910
313	Lost River	2,828,840	50,200	9,190	2,540				2,890,770
314	Dundurn	2,252,440	635,560	1,380	43,460				2,932,840
315	Montrose	2,859,510	614,530	17,700	56,020	122,040			3,669,800
316	Harris	4,064,450	29,730		53,568	36,680			4,184,428
317	Marriott	4,900,090	76,130		5,330	117,660			5,099,210
318	Mountain View	6,099,900	123,590	49,430	32,740	1,762,300	67,260		8,135,220
319	Winslow	5,908,360	62,030	24,760	49,820	1,658,990	9,180,130		16,884,090
320	Oakdale	4,203,340	801,170	474,890	62,920	1,275,680	17,046,010		23,864,010
321	Prairiedale	3,051,455	103,730	34,530	34,420	248,700	3,245,660		6,718,495
322	Antelope Park	1,604,370	68,040	15,500	38,620	70,060	2,592,230		4,388,820
331	Livingston	4,657,560	109,140	650	15,310				4,782,660
333	Clayton	6,979,890	181,950	7,530	37,180				7,206,550
334	Preeceville	6,059,230	937,437	70,960	114,860				7,182,487
335	Hazel Dell	4,126,080	306,140	5,460	46,530				4,484,210
336	Sasman	7,450,050	1,401,880	32,690	64,690				8,949,310
337	Lakeview	5,217,130	742,960	77,610	89,990				6,127,690
338	Lakeside	4,648,160	725,090	155,130	51,580				5,579,960
339	Leroy	6,796,650	112,070	10,880	51,280				6,970,880
340	Wolverine	4,244,260	190,890	8,430	63,860				4,507,440
341	Viscount	4,698,080	157,710	1,050	28,290				4,885,130
342	Colonsay	4,053,270	5,183,560	1,495,290	51,400			5,424,440	16,207,960
343	Blucher	5,863,680	9,639,230	2,376,350	110,470			4,205,710	22,195,440
344	Corman Park	13,514,750	22,845,980	2,809,630	215,630	105,870	6,990	6,705,180	46,204,030
345	Vanscoy	5,201,240	9,677,410	1,849,630	145,800	68,010		7,027,380	23,969,470
346	Perdue	4,799,480	155,760	17,090	93,390				5,065,720
347	Biggar	6,100,220	583,010	20,530	87,680				6,791,440
349	Grandview	4,204,500	5,790	1,050			980		4,212,320
350	Mariposa	3,906,930	20,700		47,230	510,230	4,990		4,490,080
351	Progress	4,531,350	89,820	8,970	78,600	2,072,110	619,620		7,400,470
352	Heart's Hill	4,047,390	147,150	78,930	24,020	971,570	4,554,340		9,823,400
366	Kelvington	4,753,930	428,520	34,050	30,890				5,247,390
367	Ponass Lake	6,335,340	229,700	18,070	50,220				6,633,330
368	Spalding	6,702,250	182,760	18,230	42,630				6,945,870
369	St. Peter	7,589,710	213,720	17,970	51,500				7,872,900
370	Humbolt	6,426,550	1,271,765	82,920	104,200				7,885,435
371	Bayne	5,228,060	294,468	27,520	97,610				5,647,658
372	Grant	4,038,590	77,010	2,160	23,040				4,140,800
373	Aberdeen	4,422,800	475,520	4,390	28,220				4,930,930
376	Eagle Creek	4,420,290	247,950	13,040					4,681,280
377	Glenside	3,812,430	128,480	810					3,941,720
378	Rosemount	2,813,660	135,040	52,540	108,220			104,650	3,214,110
379	Reford	4,701,220	115,710	9,250	106,280		27,540		4,960,000
380	Tramping Lake	4,168,140	103,870	6,460	51,740		2,350		4,332,560
381	Grass Lake	5,294,840	114,230	8,800	69,980	280,120	1,376,506		7,144,476
382	Eye Hill	4,501,370	133,750	12,390	70,310	1,172,340	2,394,000		8,284,160
394	Hudson Bay	4,414,310	2,357,310	35,290	330,220				7,137,130
395	Porcupine	7,550,020	530,090	52,990	82,870				8,215,970
397	Barrier Valley	3,018,900	419,410	3,280	45,380				3,486,970

R.M.	NAME	LAND	BUILDINGS	BUSINESS	RAILWAY	OIL & GAS PIPELINES	OIL & GAS WELLS	INDUSTRIAL EQUIPMENT	TOTAL ASSESSMENT
398	Pleasantdale	4,975,830	465,900	15,580	16,040				5,473,350
399	Lake Lenore	4,880,708	376,600	39,280	44,590				5,341,178
400	Three Lakes	5,990,900	160,730	3,560	42,380				6,197,570
401	Hoodoo	7,977,290	1,135,960	4,450	63,900				9,181,600
402	Fish Creek	4,152,840	119,050						4,271,890
403	Rosthern	7,549,980	1,329,185	18,700	45,100				8,942,965
404	Laird	6,540,890	556,165	7,190	50,040				7,154,285
405	Great Bend	4,561,020	132,530	4,800	34,150				4,732,500
406	Mayfield	5,223,080	178,340	3,380	82,400				5,487,200
408	Prairie	4,043,720	187,140	3,400					4,234,260
409	Buffalo	5,799,370	141,700	21,040	76,680		6,480		6,045,270
410	Round Valley	4,480,130	773,230	255,080	94,120	159,290	3,560	122,130	5,887,540
411	Senlac	2,869,370	85,910	6,320	76,880	104,390	2,124,810		5,267,680
426	Bjorkdale	5,292,455	1,450,185	21,510	133,660				6,897,810
427	Tisdale	7,673,360	1,746,190	142,040	87,930				9,649,520
428	Star City	7,322,860	650,630	24,160	56,860				8,054,510
429	Flett's Springs	8,372,770	570,860	102,050	75,260				9,120,940
430	Invergordon	5,571,705	383,840	17,890	49,940				6,023,375
431	St. Louis	6,841,510	998,962	59,920	27,440				7,927,832
434	Blaine Lake	5,517,310	41,300	320	31,780				5,590,710
435	Redberry	5,271,940	63,590	600	45,140				5,381,270
436	Douglas	6,204,780	40,545	970	81,130				6,327,425
437	North Battleford	6,405,100	1,275,615	313,740	55,180				8,049,635
438	Battle River	3,324,600	1,378,920	28,920	60,360				4,792,800
439	Cut Knife	4,733,130	182,150	20,650	33,650		199,880		5,169,460
440	Hilldale	5,073,210	159,280	15,570	51,270	143,510	578,200		6,021,040
442	Manitou Lake	4,777,060	163,120	14,480	70,310	257,760	3,526,360		8,809,090
456	Arborfield	4,800,270	328,410	23,840	10,820				5,163,340
457	Connaught	7,351,230	702,790	65,070	112,080				8,231,170
458	Willow Creek	6,827,490	613,610	52,310	34,610				7,528,020
459	Kinistino	7,289,010	383,930	3,460	21,940				7,698,340
460	Birch Hills	5,293,640	446,930	19,270	56,650				5,816,490
461	Prince Albert	6,418,060	4,255,880	606,170	67,480				11,347,590
463	Duck Lake	2,417,630	884,420	12,440	55,420				3,369,910
464	Leask	5,409,540	510,520	31,530	52,700				6,004,290
466	Meeting Lake	3,522,300	323,900	21,830	43,420				3,911,450
467	Round Hill	3,686,430	42,500	1,770	16,970				3,747,670
468	Meota	4,954,750	2,038,330	6,920	41,640		161,620		7,203,260
469	Turtle River	2,776,500	79,960	8,750	34,220		2,977,130		5,876,560
470	Paynton	2,617,360	238,670	14,100	47,810		724,170		3,642,110
471	Eldon	6,726,610	582,050	67,930	25,150	445,730	11,376,970		19,224,440
472	Wilton	9,061,130	2,365,525	356,420	125,090	1,078,840	9,970,360		22,957,365
486	Moose Range	8,344,541	890,708	102,880	22,340				9,360,469
487	Nipawin	6,287,520	2,331,900	422,450	30,590				9,072,460
488	Torch River	11,023,890	1,299,870	57,140	113,840				12,494,740
490	Garden River	3,323,820	520,080	17,170	34,090				3,895,160
491	Buckland	3,808,560	8,325,265	633,940	71,440				12,839,205
493	Shellbrook	6,191,610	2,090,310	65,910	55,580				8,403,410
494	Canwood	8,431,910	1,004,780	24,220	128,230				9,589,140
496	Spiritwood	7,626,760	714,820	19,810	99,890				8,461,280
497	Medstead	3,193,890	248,140	16,160	73,080				3,531,270
498	Parkdale	4,994,570	1,532,260	15,890	18,840				6,561,560
499	Mervin	6,751,100	2,074,410	69,140	53,000		186,680		9,134,330
501	Frenchman Butte	6,502,390	784,990	28,570	53,450	121,530	6,205,030		13,695,960
502	Britannia	5,552,320	1,244,850	46,110	1,390	240,310	6,389,590		13,474,570
520	Paddockwood	3,483,710	1,416,330	31,840	16,260				4,948,140
521	Lakeland	3,133,240	3,839,460	68,190					7,040,890
555	Big River	1,257,960	1,839,385	176,470	37,100				3,310,915
561	Loon Lake	4,119,770	1,320,310	8,480		16,100	1,350,500		6,815,160
588	Meadow Lake	6,494,360	4,480,730	323,160	101,180				11,399,430
622	Beaver River	3,138,440	899,570	19,340			1,788,930		5,846,280
Total		1,539,292,405	439,637,964	41,147,020	15,573,228	120,237,980	242,404,844	82,731,620	2,281,025,061

1991 CONFIRMED ASSESSMENT — NORTHERN

NAME	LAND	BUILDINGS	BUSINESS	OIL & GAS RAILWAY	OIL & GAS PIPELINES	WELLS	EQUIPMENT	CONFIRMED	FACTOR	EQUALIZED
Air Ronge	237,960	2,408,170	121,592					2,767,722	87%	2,407,918
Beauval	113,150	1,356,710	34,870					1,504,730	87%	1,309,115
Buffalo Narrows	487,600	2,718,730	140,110					3,346,440	87%	2,911,403
Cole Bay	25,280	302,630	5,510					333,420	87%	290,075
Creighton	1,314,570	6,028,750	1,424,370	12,750			2,208,380	10,988,820	87%	9,560,273
Cumberland House	206,350	1,363,260	42,780					1,612,390	87%	1,402,779
Denare Beach	591,836	2,202,949	26,690					2,821,475	87%	2,454,683
Green Lake	256,080	1,240,060	63,160					1,559,300	87%	1,356,591
Ile A La Crosse	285,150	2,205,010	53,580					2,543,740	87%	2,213,054
Jans Bay	15,580	274,290	1,630					291,500	87%	253,605
La Loche	257,320	2,047,100	106,640					2,411,060	87%	2,097,622
La Ronge	1,255,370	8,205,320	695,350					10,156,040	87%	8,835,755
N.S.A.D.	2,930,950	24,163,230	2,805,250			176,930	3,705,970	33,782,330	87%	29,390,627
Pelican Narrows	90,020	532,120	24,860					647,000	87%	562,890
Pinehouse	70,220	849,090	23,710					943,020	87%	820,427
Sandy Bay	80,040	1,063,270	22,400					1,165,710	87%	1,014,168
Total	8,217,476	56,960,689	5,592,502	12,750	0	176,930	5,914,350	76,874,697	87%	66,880,986

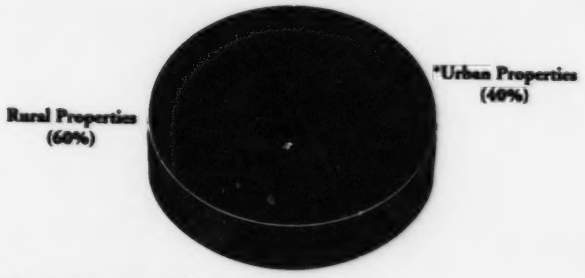
1991 PROVINCIAL ASSESSMENT PROFILE

The total assessment after percentage of value considerations is $6,552,619,062.

Percentage of value applied to property components.

50% Buildings	100% Urban Land
60% Agricultural Land	100% Equipment

Urban/Rural Property Distribution Property Distribution



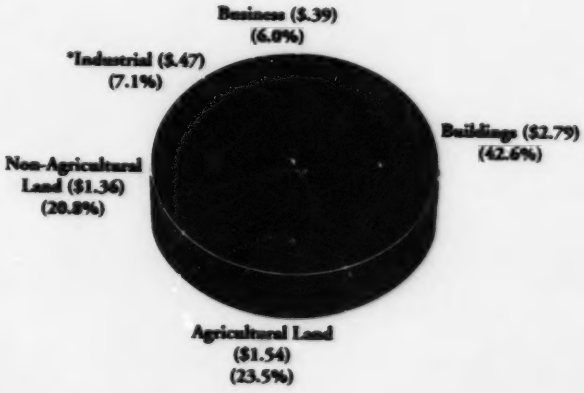
The number of assessable properties in the province is approximately 904,000.

*Includes four major cities and northern municipalties.

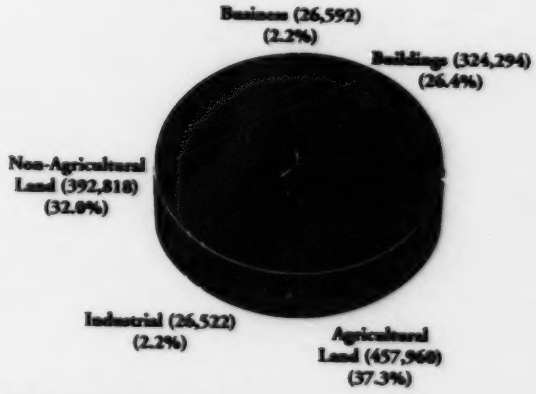
1991 Assessment Values by Urban/Rural Distriction ($ Billions)

*Includes four major cities and northern municipalities

1991 Assessment Values by Class of Property



Total Number of Components by Class of Property ($ Billions)



The total number of assessable property components in the province is approximately 1,228,186.

QUALITY CONTROL QUALITY ASSURANCE

SAMA prides itself on the delivery of top-quality assessments to municipalities. In order to maintain the support of its client base and ensure a solid and credible assessment system, the Chief Executive Officer placed a renewed emphasis on quality with the development of a team approach to quality assurance.

"SAMA is a product driven Agency, which means our strength lies in our product and service. Our continued success will be built on the timely delivery of current or slightly modified products and services to existing and new clients." Consensus of the Strategic Planning Session, May, 1991

OPERATIONAL REVIEW COMMITTEES By year end urban, rural, and industrial review committees had been established to examine current assessment procedures. Committee members were selected from various disciplines. Their mandate was to review procedures, consider cost/benefit analyses, and carry out recommendations to improve SAMA's inspection and physical data collection procedures.

EXTERNAL POLICY AND PROCEDURES REVIEW A review of all policies and procedures was initiated to evaluate how well current and proposed assessment procedures conformed to IAAO standards. The review, which will be carried out in 1992, will encompass appraisal methods, management procedures and internal controls, data acquisition, the functions of SAMA, legal requirements, and public relations.

ONGOING QUALITY AUDIT As part of an ongoing commitment to quality, SAMA conducts a continuous audit process of all reinspections. Senior assessors establish bench mark property assessments in each municipality as a standard for all other valuations. Assessors compare each assessment against this bench mark and against similar properties. Co-ordinators audit the final assessments prior to the presentation to municipal council.

C.E.O. Council: Back row; Todd Treslan, Geordie McKay, Doug Jackson, Jim Zemlack, George Dion, centre row; Sid Wall, Barb Arnold, Joan Adacsi, Tammie Hardy, front row; Jackie Currah, Bryan Hebb, Evelyn Filson

C.E.O. COUNCIL SAMA's senior management philosophy advocated an active dialogue between all divisions and levels of the organization. This integrated approach led to the development of the C.E.O. Council. Members were chosen from each region and discipline to bring differing perspectives and strengths to the table. Appointment to the C.E.O. Council was based on merit.

The Council was given responsibility for designing and administering an Employee Recognition Program, evaluating and recommending customer service improvements, and improving internal communications.

PROFESSIONAL DEVELOPMENT

In 1991, SAMA backed its objective of quality improvement with a long-term commitment to employee education and accreditation. SAMA staff were enthusiastically responsive and a high number of employees enrolled in job-related courses.

As property assessment methods change, continuing education will ensure SAMA employees are equipped to handle new challenges with demonstrated expertise.

EMPLOYEE ACCREDITATION Employee accreditation increases SAMA's level of credibility with clients. SAMA's long-range objective is to have all field staff, managers, co-ordinators, and researchers enhance their educational backgrounds by earning an assessment appraisal designation. In 1991, six employees enrolled in a challenging two-year Real Property Assessment course offered by the University of British Columbia. SAMA is anticipating a total of 45 assessment professionals will complete this course and earn a Certified Assessment Evaluator (CAE) designation from the IAAO by 1995. An additional 30 employees enrolled in other assessment appraisal courses necessary for accreditation.

Education is the key ingredient for improving our product and service. — Consensus of the Strategic Planning Session, May, 1991

Non-assessment personnel were also encouraged to obtain professional designations in their chosen specializations.

MIDDLE MANAGEMENT DEVELOPMENT PROGRAMS A number of managers finished an extensive two-year Middle Management Development Program. Participants boosted their skills in client relations, performance management, managing in a tight market and managing communications.

OTHER PROFESSIONAL DEVELOPMENT INITIATIVES To improve SAMA's ability to communicate with clients, Central Office employees were offered courses in effective writing skills. Some field staff participated in an effective presentation workshop and others enhanced their technical abilities with courses on blueprint reading and cost estimating.

All support staff participated in a desk top publishing course and those who requested upgrading on word processing and spreadsheet programs were offered training.

SAMA is recognized among ratepayers for its high standards of customer service. Face-to-face ratepayer contact continued to be emphasized as the most effective way to explain property assessments.

CUSTOMER SERVICE

PUBLIC OPINION SURVEY In July 1991, a public opinion survey was conducted to determine ratepayer's attitudes and level of understanding of assessment.

A summary of the survey results showed that:

The public is extremely tax sensitive.

Understanding of assessment is very low. The majority of ratepayers do not understand that assessment is only one part of the taxation formula.

The present system is *perceived* to be fair and equitable, when in fact it is outdated.

There is ratepayer support for using current values in assessment calculations. Ratepayers favoured updating the base year at least once every five years.

Ratepayers believe SAMA already utilizes a market value system and they support this practice.

A communications strategy to inform clients about upcoming assessment revision was based in part on the foundation set by the survey results.

Our goal is to be responsive and professional in providing service to municipalities, ratepayers and clients. — Consensus of the Board of Directors, Chief Executive Officer and Executive Team, August, 1991

INFORMATION SHARING Because property assessment is a complex topic, SAMA is committed to an ongoing exchange of information with clients. In 1991, the SAMA Board continued to discuss appropriate options for assessment revision with key interest groups. Public forums and specific interest group meetings provided direct access to the SAMA Board and executive.

EDUCATION As a service to municipalities, province-wide informational meetings on assessment revision were held with administrators and councillors. The Property Assessment in Saskatchewan handbook was distributed to all municipal offices as a resource for dealing with ratepayer questions.

PUBLIC CONTACT In an ongoing effort to help ratepayers understand their property assessment, field staff met with more than 80% of all property owners whose properties were reinspected. Staff also attended ratepayer meetings and Open Houses in each of SAMA's seven regions.

TOLL-FREE TELEPHONE NUMBER As a service to clients, SAMA established a toll-free telephone number for public use. Municipalities were encouraged to call 1-800-667-SAMA with all assessment questions.

PROFESSIONAL SUPPORT Professional assessors provided technical expertise to municipalities for defence of value at Boards of Revision, the Municipal Board, and The Saskatchewan Court of Appeal. Regional and Central Office personnel encouraged client municipalities to contact them for technical support with any assessment-related question.

PROVISION OF INFORMATION Because municipalities are required to collect taxes on confirmed assessments, timely confirmation of assessment rolls is essential for completion of the municipal tax cycle. Confirmation verifies the total taxable assessments for each municipality and authorizes municipalities to use this information. The majority of Annual Assessment Returns were processed and accurately confirmed within one month of receipt.

Assessment data sheets were processed in a five-day turn-around time and provided free-of-charge to property owners. Data tapes, containing non-confidential property information, were sold to a number of client agencies. Federal and provincial government departments received value information compiled for their specific use. For example, school boards and hospital districts factor assessment into their funding formulas.

STANDARDIZED LEGISLATION Provisions relating to assessment are contained in four acts: *The Assessment Management Act; The Urban Municipality Act, 1984; The Rural Municipality Act, 1989*; and *The Northern Municipalities Act.* Throughout 1991, SAMA continued to develop legislative amendments which would support the proposed revisions to the assessment system. In 1992, SAMA will be working with the Provincial Government to finalize this process.

MEETING CUSTOMER NEEDS THROUGH IMPROVED TECHNOLOGY

SAMA has an extensive computer network containing information on all properties in the province. In 1991 computer improvements enhanced our ability to share data with those clients who have statutory authorization to receive information.

IMPROVED COMPUTER CAPABILITIES SAMA upgraded its HP 3000 computer to a state-of-the-art model. The new mainframe dramatically improved SAMA's ability to process, retrieve, and store data efficiently, allowing for a more effective use of computer resources.

The expansion provided SAMA the flexibility to handle greater demands from its authorized on-line users and the capability to manage increased demands associated with the upcoming assessment revision.

IMPROVED REGIONAL CAPABILITIES The expansion of SAMA's mainframe also improved computer services in the seven regional offices by enhancing their ability to process data and respond quickly to requests for information. With the installation of new personal computers in each region, employees can now process information more efficiently.

INDEPENDENT REVIEW OF COMPUTER SYSTEMS In August and September 1991, independent consultants conducted a review of the delivery of SAMA's internal and external computer services. Existing hardware, telecommunications, and software support systems were studied resulting in recommendations for program development and customer service improvements.

The program development recommendations, which will be implemented over the next five years, enhance SAMA's continuous market analysis and data collection capabilities to allow for more frequent computer-assisted updates to the base year.

Other recommendations included moving to a relational database to improve clients' access to non-confidential information and the development of user-friendly property profiles and field sheets.

STREAMLINING OPERATIONS

1991 was a year of economic uncertainty for many Canadian provinces and Saskatchewan was no exception. In times of budgetary restraint it was imperative that SAMA scrutinize all expenditures to ensure a balance between cost effective practices and quality performance of assessment duties.

PROVINCIAL COMPARISONS SAMA's budget compares very favourably with assessment functions in other western provinces. The Agency's staff complement of 164 employees provided the lowest annualized cost per roll entry of any assessment jurisdiction in Canada. This operational efficiency was accomplished without sacrificing client service.

	SAMA	Manitoba	Alberta	B.C.
$/property	$12.50	$14.63	$24.42	$38.46
Property/staff	4,634	2,910+	2,080+	2,047+

STAFFING INITIATIVES In 1991, SAMA created a new classification for agrologists which required higher educational qualifications. Newly classified Appraisal Agrologists were assigned a specific district to provide more personalized client services. Similarly, appraisers are assigned to work primarily in specific communities. Over time, familiarity with each district or community will lead to an increased knowledge of local conditions and valuable local contacts within respective municipalities.

Contribution to Annual Cost per Roll Entry

Contribution to cost per roll entry of $12.50	
Provincial grant	$10.76
Municipal share	1.39
Other	0.35
	$12.50

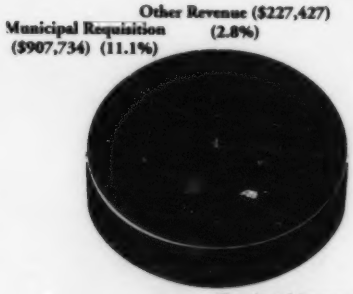
THE BOTTOM LINE

OPERATIONAL SURPLUS Cost-effective management practices, including SAMA's 1991 policy of vacancy management, led to an operating surplus of $367,076. At year end this operating surplus was used to offset a $783,240 reduction in SAMA's statutory provincial grant. While the operating surplus helped to buffer the impact of the budget reduction, lay offs in early 1992 could not be avoided.

PROGRAM BUDGETING In 1991, a new method of budgeting was introduced which integrated the budgeting process into SAMA's strategic plan.

During the budget planning process, expenditures were streamlined to be consistent with SAMA's objectives. Activities undertaken to meet certain objectives were grouped together. Program budgeting allows individual managers discretion in using budgeted funds to achieve objectives.

1991 Revenues



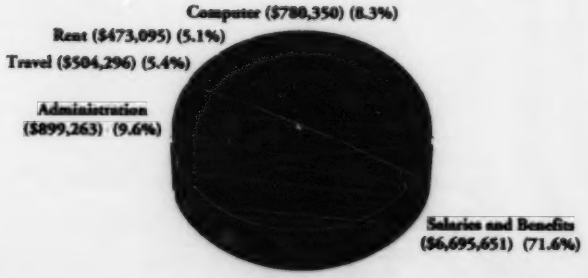
*Note – the Province legislated a reduction in its grant of $783,240 for the 1991 fiscal year. This reduction in grant revenue was partially off set by the Agency's accumulated surplus.

The dollar distribution from municipalities is as follows:

•Cities	$140,307	(15.5%)
Towns	218,739	(24.1%)
Villages	92,793	(10.2%)
Northern municipalities	6,176	(0.7%)
Rural municipalities	449,719	(49.5%)
	907,734	

*does not include Moose Jaw, Prince Albert, Regina and Saskatoon

1991 Expenditures



Deloitte & Touche

To the Board of Directors of
the Saskatchewan Assessment Management Agency

AUDITORS' REPORT

We have audited the balance sheet of the Saskatchewan Assessment Management Agency as at December 31, 1991 and the statements of revenues, expenses and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Deloitte + Touche

Chartered Accountants

February 5, 1992

BALANCE SHEET

DECEMBER 31, 1991

	1991	1990
CURRENT ASSETS		
Cash and temporary investments	$ 98,087	$ 462,857
Grant due from Province	—	244,025
Accounts receivable and accrued interest	33,181	22,567
Prepaid expenses	9,631	1,293
GST receivable (Note 3)	45,096	—
	185,995	730,742
FIXED ASSETS (Note 4)	1,074,537	654,273
	$1,260,532	$1,385,015
CURRENT LIABILITIES		
Accounts payable	$ 115,303	$ 272,483
Deferred grant revenue (Note 5)	539,215	—
Obligation under capital leases (Note 6)	25,587	116,223
Current portion of loans payable	213,418	22,947
	893,523	411,653
NON-CURRENT OBLIGATION UNDER CAPITAL LEASES (Note 6)	70,792	166,833
LOANS PAYABLE (Note 7)	712,381	54,359
	783,173	221,192
	1,676,696	632,845
SURPLUS (DEFICIENCY IN ASSETS)		
Equity in fixed assets	52,359	293,911
Deficit from operations	(468,523)	458,259
	(416,164)	752,170
	$1,260,532	$1,385,015

APPROVED BY THE BOARD

_____ Director

_____ Director

STATEMENT OF REVENUES, EXPENSES AND DEFICIT

DECEMBER 31, 1991

	1991	1990
REVENUES		
Province of Saskatchewan		
Operating grant (Note 5)	$7,049,160	$7,832,400
Municipal requisitions	907,734	976,038
	7,956,894	8,808,438
EXPENSES		
Bank charges	5,950	4,174
Computer	284,813	373,673
Computer consulting	156,965	311,944
Depreciation	290,938	178,168
Insurance	8,937	8,215
Interest on capital leases	13,089	38,032
Interest on long term debt	132,322	9,954
Loss on disposal of computer equipment	206,250	—
Office	281,100	264,893
Printing	192,060	243,282
Professional	82,892	83,103
Rent - office	473,095	459,282
Rent - aircraft and equipment	17,294	32,460
Salaries and benefits	6,695,651	6,278,330
Tools and supplies	7,003	8,069
Travel and accommodation	504,296	692,928
	9,352,655	8,986,507
EXCESS OF EXPENSES OVER REVENUES BEFORE OTHER REVENUES	(1,395,761)	(178,069)
OTHER REVENUES		
Interest	136,748	214,833
Fees	68,926	15,974
Miscellaneous	21,753	5,909
	227,427	236,716
EXCESS OF (EXPENSES OVER REVENUES) REVENUES OVER EXPENSES	(1,168,334)	58,647
SURPLUS, BEGINNING OF YEAR	752,170	693,523
DEFICIT, END OF YEAR	$ (416,164)	$ 752,170

STATEMENT OF CHANGES IN FINANCIAL POSITION

DECEMBER 31, 1991

	1991	1990
CASH FROM OPERATIONS		
Excess of (expenses over revenues) revenues over expenses	$ (1,168,334)	$ 58,647
Items not affecting cash		
Depreciation	290,938	178,168
Deferred grant revenue	539,215	—
Loss on disposal of computer equipment	206,250	—
	(131,931)	236,815
Changes in working capital components		
Grant due from Province	244,025	(133,175)
Accounts receivable and accrued interest	(10,614)	(1,341)
Prepaid expenses	(8,338)	3,756
GST receivable	(45,096)	—
Accounts payable	(157,180)	146,483
	(109,134)	252,538
CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		
(Repayment) proceeds of obligation under capital leases	(194,608)	28,576
Repayment of loans payable	(183,701)	(20,519)
Proceeds of loan payable	1,032,194	—
	653,885	8,057
CASH USED IN INVESTING ACTIVITIES		
Purchase of fixed assets	(1,013,031)	(231,030)
Proceeds from sale of fixed assets	103,510	-
	(909,521)	(231,030)
(DECREASE) INCREASE IN CASH	(364,770)	29,565
CASH, BEGINNING OF YEAR	462,857	433,292
CASH, END OF YEAR	$ 98,087	$ 462,857

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

1. STATUTORY AUTHORITY

The Saskatchewan Assessment Management Agency was established on March 1, 1987 under the authority of *The Assessment Management Agency Act.*

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with generally accepted accounting principles, and reflect the following policies:

a) Investments

Investments are stated at the lower of cost and market value.

b) Accounts Receivable

Accounts received from the Province of Saskatchewan under the terms of a transition agreement for reimbursement of employee travel advances have been recorded as a reduction of these advances.

c) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated using the diminishing balance method, except for leasehold improvements which are being amortized using the straight-line method over the life of the lease.

Amounts received from the Province of Saskatchewan in 1987 under the terms of a transition agreement for acquisition of fixed assets have been recorded as a reduction of the cost of these assets.

d) Computer Software Development Costs

Computer software development costs are expensed as period costs.

3. GST RECEIVABLE

During the year the Excise Department of Revenue Canada assessed the Agency's operations as commercial activities entitling the Agency to recover 100% of GST paid. The balance reflects the net amount receivable from Revenue Canada.

4. FIXED ASSETS

	Rate	Cost	Accumulated Depreciation and Amortization	Net Book Value 1991	Net Book Value 1990
Equipment under capital leases	20%	$ 147,344	$ 57,769	$ 89,575	$111,968
Computer equipment	20%	1,251,700	266,801	984,899	540,942
Furniture and equipment	20%	260,002	53,292	206,710	207,123
Leasehold improvements	1/5	199,262	129,069	70,193	71,080
		1,858,308	506,931	1,351,377	931,113
Less transition grant		276,840	—	276,840	276,840
		$1,581,468	$506,931	$1,074,537	$654,273

5. OPERATING GRANT

Under Section 18 of *The Assessment Management Agency Act*, the Agency is entitled to receive an annual operating grant from the Province of Saskatchewan. During the year, the Province of Saskatchewan decreased the 1991 operating grant by $783,240, retroactive to January 1, 1991. Accordingly, amounts received in excess of the amended operating grant have been deferred to 1992.

6. OBLIGATION UNDER CAPITAL LEASES

The following is a schedule of future minimum lease payments. All leases expire by December 31, 1994.

	1991	1990
Year ending December 31, 1991	$ —	$104,514
1992	36,994	111,926
1993	34,810	34,810
1994	41,050	41,050
Total minimum lease payments	112,854	292,300
Less imputed interest at 10.75%	16,475	9,244
Balance of the obligation	96,379	283,056
Portion due within one year	25,587	116,223
Non-current obligation	$ 70,792	$166,833

7. **LOANS PAYABLE**

	1991	1990
Conditional Sales Contract from Hewlett Packard for computer equipment. The contract matures December 31, 1995 and is payable in monthly instalments of $22,427 including interest at 13.15% per annum.	$846,052	$ —
Saskatchewan Property Management Corporation (SPMC) for renovation costs. The loan matures in 1993 and is payable in monthly instalments of $4,364 including interest at 12% per annum.	79,747	77,306
	925,799	77,306
Current portion	213,418	22,947
	$712,381	$ 54,359

8. **COMMITMENTS**

Under the terms of the various leases expiring in March, 1992 the Agency leases various office properties from Saskatchewan Property Management Corporation The monthly payments for length of the lease term are approximately $37,613.

Under the terms of a lease expiring February 28, 1993, the Agency leases property from Urban Core Developers Ltd for monthly payments of $1,550.

Under the terms of a lease expiring August, 1994 with the Canadian Imperial Bank of Commerce the Agency leases computer equipment for monthly payments of $2,900.

9. **COMPARATIVES**

Certain comparatives have been changed to conform with current financial statement presentation.